



OHIO AUDITOR OF STATE  
**KEITH FABER**





JEFFERSON COUNTY  
DECEMBER 31, 2024

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards.....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
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.....	9
Schedule of Findings.....	13
Attachment: Annual Comprehensive Financial Report	

**This page intentionally left blank.**

**JEFFERSON COUNTY**

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

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>Appalachian Regional Commission</u></b>				
<i>Passed Through U.S. Department of Commerce, Economic Development Administration</i>				
Appalachian Area Development	23.002			
Prevention and Recovery Board		FY24		\$51,441
<b>Total Appalachian Regional Commission</b>				<b>51,441</b>
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed through the Ohio Department of Rural Development:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760			
Grant Portion (Smithfield)				1,000,000
Loan Portion (Smithfield)				205,824
Total Water and Waste Disposal Systems for Rural Communities				1,205,824
<i>Passed through the Ohio Department of Education:</i>				
Child Nutrition Cluster:				
Juvenile Detention Department:				
National School Lunch Program	10.555	FY 24 FY 25		36,319 10,857
Total Juvenile Detention National School Lunch Program				47,176
Sheriff Department:				
National School Lunch Program	10.555	FY 24 FY 25		7,554 2,490
Total Sheriff Department National School Lunch Program				10,044
Total Child Nutrition Cluster				57,220
<i>Passed through Ohio Department of Job and Family Services:</i>				
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
State Administrative Matching Grants for the Supplemental				
Nutrition Assistance Program (Administrative Costs)	10.561	G-2425-06-0131		773,144
Total Supplemental Nutrition Assistance Program Cluster				773,144
<b>Total U.S. Department of Agriculture</b>				<b>2,036,188</b>
<b><u>U. S. Department of Housing and Urban Development</u></b>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grant	14.228	B-F-22-1BL-1		109,175
Community Housing Impact and Preservation Program	14.239	B-C-22-1BL-1 B-C-22-1BL-2		135,204 192,117
Total Home Investment Partnership Program				327,321
<b>Total U.S. Department of Housing and Urban Development</b>				<b>436,496</b>

**JEFFERSON COUNTY**

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

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States (IDEA, Part B)	84.027	066068-6B-SF-24		43,281
		066068-6B-SF-25		5,285
Total Special Education - Grants to States (IDEA, Part B)				48,566
Special Education - Preschool Grants	84.173	066068-PG-S1-24		2,789
Total Special Education Cluster				51,355
Special Education - Grants for Infants and Families	84.181A	FY 24		179,210
<b>Total U.S. Department of Education</b>				<b>230,565</b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed Through the State Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2023-EP-00006		31,088
<b>Total U.S. Department of Homeland Security</b>				<b>31,088</b>
<b><u>U. S. Department of Health and Human Services</u></b>				
<i>Passed Through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant - Title XX	93.667	MR-41-24		44,385
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
<i>Block Grants for Prevention and</i>				
Treatment of Substance Abuse (SABG)	93.959	FY 24	113,828	113,828
		FY 25	154,875	154,875
Total Substance Abuse Block Grant			268,703	268,703
Block Grants for Community Mental Health Services	93.958	FY 25	48,025	48,025
Forensic Portion		FY 24	2,200	2,200
BSCA/CIT		FY 24	25,000	25,000
Criminal Justice Innovations		FY 25	7,500	7,500
Total Block Grants for Community Mental Health Services			82,725	82,725
Substance Abuse and Mental Health Services Administration	93.243	FY 24	402,749	402,749
		FY 25	22,898	22,898
			425,647	425,647
Social Services Block Grant (Title XX)	93.667	FY 24	5,567	5,567
		FY 25	4,520	4,520
Total Social Services Block Grant			10,087	10,087
Opioid State Targeted Response	93.788	FY23	148	148
		FY24	133,187	133,187
Overdose Awareness Day		FY25	14,000	14,000
Total Opioid State Targeted Response			147,335	147,335
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
<i>Temporary Assistance for Needy Families (TANF) (Title IV-A)</i>				
Temporary Assistance for Needy Families	93.558	G-2425-06-0131		2,441,945
<i>Child Care and Development Fund Cluster:</i>				
Child Care and Development Fund Block Grant	93.575	G-2425-06-0131		48,695
Social Services Block Grant (Title XX)	93.667	G-2425-06-0131		475,524
COVID-19 Elder Abuse Prevention Interventions	93.747	G-2425-06-0131		16,737

**JEFFERSON COUNTY**

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

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U. S. Department of Health and Human Services (Continued)</u></b>				
Job and Family Services				
Medicaid Cluster:				
Medical Assistance Program (Medicaid; Title XIX) Cluster	93.778	G-2425-06-0131		1,657,753
Child Support Enforcement	93.563	G-2425-06-0131		877,135
Promoting Safe and Stable Families	93.556	G-2425-06-0131		24,555
Title IV-E Kinship Navigator	93.471	G-2425-06-0131		1,492
Title IV-E Prevention Program	93.472	G-2425-06-0131		7,563
Adoption Assistance (Title IV-E)	93.659	G-2223-06-0203 / G-2425-06-0131		569,104
Chafee Foster Care Independence Program	93.674	G-2425-06-0131		29,276
Passed Through the Office for Children and Families:				
Foster Care (Title IV-E)	93.658	G-2425-06-0131		534,104
Administration		G-2425-06-0131		121,314
Foster Care Placement - Juvenile Court		G-2425-06-0131		299,453
Administrative - Juvenile Court		G-2425-06-0131		328,692
Total Title IV E				<u>1,283,563</u>
<b>Total Department of Health and Human Services</b>			<b>934,497</b>	<b>8,412,224</b>
<b><u>U.S. Department of Labor</u></b>				
Passed Through the Ohio Department of Job and Family Services:				
WIOA National Dislocated Workers Grants				
WIA National Emergency Grants	17.277	G-2223-06-0203 / G-2425-06-0131		
Opioids Fresh Start Increment #2 Program			50,561	50,561
Opioids Fresh Start Increment #3 Program			217,949	217,949
			<u>268,510</u>	<u>268,510</u>
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	17.258	G-2223-06-0203 / G-2425-06-0131	351,878	351,878
WIOA Dislocated Worker Formula Grants	17.278	G-2223-06-0203 / G-2425-06-0131	612,157	612,157
WIOA Youth Activities	17.259	G-2223-06-0203 / G-2425-06-0131	546,047	546,047
Total WIOA Cluster			<u>1,510,082</u>	<u>1,510,082</u>
<b>Total U.S. Department of Labor</b>			<b>1,778,592</b>	<b>1,778,592</b>
<b><u>Federal Aviation Administration</u></b>				
Direct Program:				
Airport Improvement Program	20.106			
Taxiway A Design and Construction		3-39-0074-022-2021		315,106
Perimeter Fencing Design		3-39-0074-025-2023		79,204
Total Airport Improvement Program				<u>394,310</u>
<b>Total Federal Aviation Administration</b>				<b>394,310</b>

**JEFFERSON COUNTY**

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

<b>Federal Grantor Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction:				
JEF VAR GR	20.205	PID 116177		258,626
Total Highway Planning and Construction				258,626
<i>Passed through Governors Highway Safety Office:</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2024-41-00061 STEP-2025-41-00040		12,125 1,891
Total Highway Safety Cluster				14,016
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2024-41-00061 IDEP-2025-41-00040		12,657 3,560
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				16,217
<b>Total U.S. Department of Transportation</b>				<b>288,859</b>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed through Ohio Attorney General:</i>				
Crime Victim Assistance Program	16.575	2024-VOCA-135505160 2025-VOCA-135904128 2024-SVAA-135505164 2025-SVAA-135904133		17,613 6,520 1,125 375
Total Crime Victim Assistance Grant				25,633
Violence Against Women Formula Grants	16.588	2023-WF-VA2-8249		42,143
Total Violence Against Women Formula Grants				42,143
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JG-A02-6570 2022-JG-A03-6219E 2022-JG-A01-6324		10,000 49,776 14,765
Total Edward Byrne Memorial Justice Assistance Grant Program				74,541
<b>Total U.S. Department of Justice</b>				<b>142,317</b>
<b><u>U.S. Department of Treasury</u></b>				
<i>Direct Program:</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	FY21		2,673,067
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
COVID-19 Coronavirus Relief Funds				
Indigent Patient Hospitalization				
Medicaid Unwinding	21.027	G-2425-06-0131		35,896
<b>Total U.S. Department of Treasury</b>				<b>2,708,963</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$2,713,089</b>	<b>\$16,511,043</b>

*The accompanying notes are an integral part of this schedule.*



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

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

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

**NOTE E - CHILD NUTRITION CLUSTER**

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

**NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The federal loan programs listed below are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2024 consist of:

<b>AL Number</b>	<b>Program/Cluster Name</b>	<b>Outstanding Balance at December 31, 2024</b>
10.760	Water and Wastewater Disposal Systems for Rural Communities	\$4,137,000
10.760	Water and Wastewater Disposal Systems for Rural Communities	732,000
10.760	Water and Wastewater Disposal Systems for Rural Communities	2,729,000
10.760	Water and Wastewater Disposal Systems for Rural Communities	3,299,500

JEFFERSON COUNTY

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

**NOTE G - 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 H - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2024, the County made allowable transfers of \$207,685 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent \$2,441,945 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2024 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,649,630
Transfer to Social Services Block Grant	<u>(207,685)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 2,441,945</u></b>

**NOTE I – OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES ADJUSTMENTS**

During the calendar year, the County Board of Developmental Disabilities received notice of liability for the 2020 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (AL #93.778) in the amount of \$148,281. The cost report settlement liability was for the settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities. In 2022, a determination was made by the Ohio Department of Developmental Disabilities that MAC payments to county boards are not subawards and therefore are not required to be reported on the Schedule of Expenditures of Federal Awards. While the County Board of Developmental Disabilities Medicaid Program (AL #93.778) expenditures are no longer required to be reported on the Schedule of Expenditures of Federal Awards, this note has been included for full financial disclosure purposes.

# OHIO AUDITOR OF STATE KEITH FABER

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

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

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of 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 the Jefferson 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 June 25, 2025.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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

A handwritten signature in black ink, appearing to read "Keith Faber", with a stylized, cursive script.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER

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

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

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of Commissioners:

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

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

In our opinion, Jefferson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2025. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole



Keith Faber  
Auditor of State  
Columbus, Ohio

June 25, 2025

**This page intentionally left blank.**



**JEFFERSON COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> Coronavirus State & Local Fiscal Recovery Funds Foster Care-Title IV-E	<u>AL #</u> 21.027 93.658
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**This page intentionally left blank.**



# Jefferson County, Ohio

## Annual Comprehensive Financial Report

### For the Year Ended December 31, 2024



Prepared by the Jefferson County Auditor's Office

**E.J. Conn**

**Jefferson County Auditor**



# **Jefferson County, Ohio**

## ***Annual Comprehensive Financial Report***

**For the Year Ended December 31, 2024**

**E. J. Conn**

***Jefferson County Auditor***

**Prepared by the Jefferson County Auditor's Office**

**Michael S. Warren**

***Deputy Auditor***

**Joseph K. Boni**

***Deputy Auditor***

**Vickie Eberts Winski**

***Deputy Auditor***

**T. Dean Furgeson**

***Deputy Auditor***





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

## INTRODUCTORY SECTION

---





**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2024**  
**Table of Contents**

	<u>Page</u>
I. Introductory Section	
Table of Contents .....	i
Transmittal Letter .....	v
GFOA Certificate of Achievement.....	xviii
Elected and Appointed Officials .....	xix
Organizational Chart .....	xx
II. Financial Section	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements	
Government Wide Financial Statements:	
Statement of Net Position .....	19
Statement of Activities .....	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	22
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	25

(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2024**  
**Table of Contents (Continued)**

Statements of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual	
General Fund .....	26
Public Assistance Fund .....	27
Motor Vehicle Gasoline Tax Fund .....	28
Developmental Disabilities Fund .....	29
Statement of Fund Net Position – Proprietary Funds .....	30
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds .....	31
Statement of Cash Flows – Proprietary Funds .....	32
Statement of Fiduciary Net Position – Custodial Funds .....	34
Statement of Changes in Fiduciary Net Position – Custodial Funds .....	35
Notes to the Basic Financial Statements .....	37
Required Supplementary Information:	
Schedule of the County Proportionate Share of Net Pension Liability:	
Ohio Public Employees Retirement System – Traditional Plan – Last Ten Years .....	110
State Teachers Retirement System of Ohio – Last Ten Fiscal Years .....	112
Schedule of the County Proportionate Share of Net OPEB Liability (Asset):	
Ohio Public Employees Retirement System – Last Eight Years .....	114
State Teachers Retirement System of Ohio – Last Eight Fiscal Years .....	116
Schedule of County Contributions:	
Ohio Public Employees Retirement System – Last Ten Years .....	118
State Teachers Retirement System of Ohio – Last Ten Years .....	120
Notes to the Required Supplementary Information .....	122
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	128
Combining Balance Sheet – Nonmajor Governmental Funds .....	131
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	135

(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2024**  
**Table of Contents (Continued)**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	136
Combining Statements – Internal Service Funds:	
Fund Descriptions.....	139
Combining Statement of Fund Net Position – Internal Service Funds.....	140
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds.....	141
Combining Statement of Cash Flows – Internal Service Funds .....	142
Combining Statements – Fiduciary Funds:	
Fund Descriptions.....	143
Combining Statement of Fiduciary Net Position – Custodial Funds.....	144
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	145
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	148
Public Assistance Fund .....	155
Motor Vehicle Gasoline Tax Fund.....	156
Developmental Disabilities Fund .....	157
Sewer Fund .....	158
Water Fund.....	159
Nonmajor Funds:	
Miscellaneous Local Fund .....	160
County Airpark Fund .....	162
Child Support Enforcement Agency Fund.....	163
Mental Health Fund .....	164
Court/Corrections and Public Safety Fund .....	165
Emergency 911 Fund .....	169
Permissive Sheriff Fund.....	170
Tuberculosis/Crippled Child Levy Fund.....	171
Children Services Fund.....	172
Jail Operating Levy Fund.....	173
Community Development Block Grant Fund .....	174
	(Continued)

**Jefferson County, Ohio**  
**Annual Comprehensive Financial Report**  
**For the Year Ended December 31, 2024**  
**Table of Contents (Continued)**

Senior Citizens Levy Fund.....	175
Local Fiscal Recovery Fund.....	176
OneOhio Opioid Settlement Fund.....	177
Debt Service Fund.....	178
Permanent Improvement Fund.....	179
Self Insurance – Health Fund.....	180
Workers’ Compensation Insurance Fund.....	181

III. Statistical Section

Statistical Section Table of Contents.....	S1
Net Position by Component – Last Ten Years .....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds	
Last Ten Years.....	S10
Changes in Fund Balances, Governmental Funds	
Last Ten Years.....	S12
Assessed and Estimated Actual Value of Taxable Property	
Last Ten Years.....	S14
Property Tax Rates – Last Ten Years.....	S16
Property Tax Rates of Overlapping Governments	
Last Ten Years.....	S20
Property Tax Levies and Collections Real and Public Utility Taxes	
Last Ten Years.....	S30
Principal Taxpayers – Real Estate Tax 2024 and 2015 .....	S31
Principal Taxpayers – Public Utilities Tangible Personal Property Tax	
2024 and 2015 .....	S32
Taxable Sales By Industry – Last Ten Years .....	S33
Ratios of Outstanding Debt	
Last Ten Years.....	S36
Ratio of General Bonded Debt to Assessed Value	
And Debt per Capita – Last Ten Years.....	S38
Computation of Direct and Overlapping	
Debt Attributable to Governmental Activities.....	S39
Computation of Legal Debt Margin	
Last Ten Years.....	S40
Pledged Revenue Coverage - Sewer Fund – Last Ten Years .....	S42
Demographic and Economic Statistics – Last Ten Years.....	S43
Principal Employers – 2024 and 2015.....	S44
County Government Employees by Function/Activity	
Last Ten Years.....	S45
Capital Asset Statistics by Function/Activity	
Last Ten Years.....	S46
Operating Indicators by Function/Activity	
Last Ten Years.....	S50

# OFFICE OF THE AUDITOR JEFFERSON COUNTY, OHIO

301 Market Street  
P.O. Box 159  
Steubenville, Ohio 43952

**E.J. Conn**  
**County Auditor**

**Phone - (740) 283-8511**  
**Fax - (740) 283-8520**

June 25, 2025

To the Honorable Board of County Commissioners  
and Citizens of Jefferson County,

As Auditor of Jefferson County, it gives me great pleasure to present the County's Annual Comprehensive Financial Report for the year ended December 31, 2024. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Jefferson County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of Jefferson County and the results of its operations with other governmental entities.

This is the twenty-eighth (28<sup>th</sup>) consecutive Annual Comprehensive Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Governmental Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

## *Legal Requirements*

State law requires every general purpose local government to file with the Auditor of State and publish notice of the availability of the financial statements. The completion of this Annual Comprehensive Financial Report (ACFR), the filing of this report with the Auditor of State, and the published notice of the availability of the financial report will allow the County to comply with these requirements, as well as the requirements of the Single Audit Act.

## *Assumption of Responsibility*

Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, lies with the management of Jefferson County and, in particular, the Jefferson County Auditor's Office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included herein.

## *Fund Accounting*

Jefferson County's accounting system is organized on a "fund basis". Each fund is a self-balancing set of accounts.

### *Internal Control Structure*

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated in-house accounting system as well as an automated in-house system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensure that the financial information generated is both accurate and reliable.

### *Independent Audit*

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of December 31, 2024, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133 and Uniform Guidance, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of an Annual Comprehensive Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

### *Annual Comprehensive Financial Report*

The Annual Comprehensive Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2023 Certificate of Achievement for Excellence in Financial Reporting, a list of elected and appointed officials, and the County's organizational chart. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, Required Supplementary Information for Pensions and OPEB, and the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information, which is generally presented on a multi-year basis.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. Jefferson County's MD&A can be found beginning on page 5.

## THE PROFILE OF THE GOVERNMENT

### *The County*

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 18 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2024 population of 63,900 placed it as the thirty-ninth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is composed of the County and Brooke and Hancock Counties of West Virginia. The Weirton-Steubenville, West Virginia-Ohio Metropolitan Statistical Area is the 342<sup>nd</sup> largest out of 387. The County is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Major railroads serving the County include the Columbus and Ohio River Railroad Company, CSX Transportation, Norfolk Southern Combined Railroad, the Wheeling Lake Erie Railway, OHI Rail, and the Mahoning Valley Railway Company. Greyhound provides nationwide bus transportation service to the area. The Steel Valley Transit Authority and the Eastern Ohio Regional Transit Authority provide local bus transportation service. Airline transportation services to the County are provided by the Jefferson County Airport located in Cross Creek Township and by the Pittsburgh International Airport, located approximately 22 miles east of the County.

The County provides immediate access to ten State highways and two U.S. highways (including U.S. Route 22, which directly links the County to the City of Pittsburgh and the Pittsburgh International Airport). The County also provides immediate access to nearby interstate highways I-70 and I-77.

Primary educational services are provided by 7 school districts and 2 joint vocational school districts. Secondary and post-secondary educational services are provided by a number of public and private colleges and universities located within the County or within commuting distance of the County. The Franciscan University of Steubenville is located in Steubenville. A Kent State University Branch, located in East Liverpool; Youngstown State University, located in Youngstown; Ohio University Eastern and Belmont College located in St. Clairsville; West Virginia Northern Community College, Bethany College, West Liberty University, and Wheeling University located near Wheeling, West Virginia; and the University of Pittsburgh, Duquesne University, Robert Morris College, and Carnegie-Mellon University, located near Pittsburgh, Pennsylvania, are all located within commuting distance of the County.

The County is served by a number of commercial banks and savings and loan associations with headquarters outside the County.

Three daily newspapers serve the County. The County is within the broadcast area of five local television stations and forty AM and FM radio stations. Multi-channel cable television service, including educational, governmental, and public access channels is provided by the County's two cable television franchises.

Trinity Health System located in Steubenville, Ohio directly serves the County. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, located in East Liverpool, Ohio, and Weirton Medical Center, located in Weirton, West Virginia. Life flight services are provided to the Pittsburgh, Pennsylvania area hospitals.

Cultural and recreational offerings are made available to County area residents by the Jefferson County Historical Museum, the Steubenville Art Association, the Tri-State Symphonette, the Steubenville Players, the Steubenville Community Concerts Association, the Historic Fort Steuben Concert Series, 280 acres of public park land which includes golf, tennis, swimming, skating, baseball, and basketball facilities, Fernwood Forest (a State owned 1,400 acre park), Jefferson Lake (covering 93 acres), Friendship Park (covering 1,000 acres), and Austin Lake (privately owned covering 1,750 acres).

The cities, villages, and townships, together with various special districts and other governmental entities operating in the County, are responsible for many local governmental services and make significant expenditures to provide such services to County residents. The County, nonetheless, has significant responsibilities in the areas of administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance.

### *Component Units*

For financial purposes, the County includes all funds, agencies, boards, and commissions making up Jefferson County (the Primary Government) in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity;” Statement No. 39 “Determining Whether Certain Organizations Are Component Units;” and Statement No. 61, “The Financial Reporting Entity: Omnibus.” The County’s primary government comprises all entities not legally separate from the County, and includes the financial activities of the Jefferson County Board of Developmental Disabilities, the Prevention and Recovery Board, the Department of Job and Family Services, the Veteran’s Service Commission, the Law Library Resources Board, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials. The reporting entity also includes the Regional Airport Authority, a legally separate entity, that meets the requirements of GASB Statements Nos. 14, 39, and 61 to be reported a blended component unit.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially responsible. The Jefferson County Land Reutilization Corporation created in 2014 qualifies to be a discretely presented component unit (for further information see Note 1 to the financial statements).

The County serves as fiscal agent and custodian of funds, but is not financially accountable, for the Jefferson County General Health District, the Soil and Water Conservation District, and the Local Emergency Planning Commission, whose activities are included in this report as custodial funds.

The County participates in the Jefferson County Regional Planning Commission, which is a joint venture for which the County serves as fiscal agent. The Eastern Ohio Correction Center, the Brooke, Hancock, Jefferson Regional Planning Commission (BHJ), the Oakview Juvenile Residential Center, the Area Office on Aging, the Ohio Mid-Eastern Governments Association (OMEGA), the Jefferson County Family and Children First Council, the Jefferson-Belmont Joint Solid Waste Authority, the Belmont, Carroll, Harrison and Jefferson Counties Council of Governments, the Jefferson County Port Authority, and the Mid-Eastern Ohio Regional Council of Governments (MEORC) are jointly governed organizations. The Jefferson Metropolitan Housing Authority, Eastern Gateway Community College, and the Friendship Park District are related organizations. The County participates in the County Risk Sharing Authority (CORSAs), a risk sharing pool, the Jefferson Health Plan Self Insurance Plan, and the County Commissioners Association of Ohio Workers’ Compensation Group Retrospective Group Rating Program (CCAO) public entity risk sharing claims servicing and insurance purchasing pools.

A complete discussion of the County’s reporting entity is provided in Note 1 to the Financial Statements.

### *Form of Government*

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the “Board”) is the primary legislative and executive body of the County. The Board is elected at-large in even numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and letting contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various courts, correctional and administrative facilities, public assistance and social services facilities, and general County facilities.



In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four year terms, are the County Auditor, County Treasurer, County Prosecuting Attorney, County Engineer, County Coroner, County Clerk of Courts, County Recorder, and County Sheriff. Six Judges, including two Common Pleas Court Judges, the Juvenile/Probate Court Judge, and the three County Court Judges are elected on a County-wide basis and serve six year terms.

The County Auditor serves as the chief fiscal officer for the County. As chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. The Auditor is responsible for the preparation of the County payroll and has statutory accounting responsibilities. The County Auditor also serves as tax assessor for all political subdivisions within the County. As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property, and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, by law, the Auditor serves as the secretary of the County Board of Revision and the Budget Commission. The Auditor also serves as the administrator of the County Data Processing Board and a member of the County Records Commission.

The County Treasurer is the custodian of all County funds. The Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of total County fund receipts and expenditures for the Auditor and Treasurer are performed by the two offices. Reconciliations, by fund, are performed monthly. The County Budget Commission is composed of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. The Engineer's primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, related roadside drainage facilities and storm sewer runoff systems. The Board of County Commissioners takes bids on and awards contracts for the projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains three County Court Districts. The County also maintains the Prosecuting Attorney's Office and the County Justice Facility. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards, and agencies, including the Board of County Commissioners, the County Auditor, the County Treasurer, and all townships and local school districts. The County Prosecuting Attorney is also a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County. The primary duty of the Sheriff is to enforce the law in unincorporated areas of the County. The County Sheriff's Department does provide certain specialized services and will assist local law enforcement officers upon their request. The Sheriff also operates the Jefferson County Justice Facility and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the courts, the Sheriff is in charge of the service of court documents.

## *Budgetary Controls*

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the County Auditor's office by department heads and are encumbered prior to their release to vendors. Those purchase orders, which exceed the available appropriations, are rejected until additional appropriations are secured.

A computerized certification system allows the County Auditor's office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

## **LOCAL ECONOMY**

Historically, the County's main industry and source of jobs has always been the area steel mills. However, the reduced demand for locally produced steel products over the past several years has resulted in the closing and/or downsizing of the local plants. It was feared that this would have a long term negative impact on the local economy. For a period of years, this proved to be true. However, in 2018 JSW Steel USA Inc. purchased a previously idled steel mill located in Mingo Junction from Acero Junction. The company invested approximately \$250 million in plant upgrades to restart the existing electric arc furnace. JSW Steel recently announced plans to invest an additional \$145 million in plant upgrades to expand production as well as help to lower carbon emissions. It is the hope of local officials that this plant expansion will provide a significant financial boost to the local economy.

Prior to the reopening of the steel mill in Mingo Junction, it seemed that the local economy would continue to struggle due to the plant closings and downsizings. However, a new and extremely positive economic change has occurred. Vast deposits of gas and oil have been discovered in the Marcellus and Utica shale formations located in Western Pennsylvania, West Virginia, and Eastern Ohio (the Appalachia area), including Jefferson County. The discovery of deposits has spurred significant interest in gas drilling in Jefferson County. A number of companies have already procured substantial amounts of property mineral rights over the past few years. Drilling has intensified greatly over the past few years and is expected to continue for the foreseeable future. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will continue to have a major effect on the local economy.

A substantial number of gas drilling and directly related jobs have been created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over \$70 million into the local economy. In addition, a substantial number of trickledown effect jobs have been created in other areas. These trickledown jobs include new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

The County has seen the completion of its second gas transmission pipeline. The pipelines are now completed and in operation. These pipelines are currently generating significant tax revenues. These tax revenues have benefitted the County as well as a number of school districts and townships throughout the County. It is anticipated that an additional pipeline will be completed and operational in the next year. The completion of these pipelines has allowed for a significant expansion of gas drilling currently occurring throughout the County. While this has been a significant boost to the local economy, the future of gas drilling has become a bit uncertain due to the fluctuating demand for gas. Local officials are monitoring this situation closely.

An additional boost to the local economy has come from the Connect Appalachia project. This \$100 million project was designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project encompasses 34 counties covering 17,000 square miles and provides broadband internet access to the covered area. The project to install the 800 miles of fiber optic computer lines was completed by Horizon Telecom, a Ross County company. Local officials believe that this expanded access to high speed internet access will help attract new business to the area.

In recent years, the County has seen the opening of a number of new businesses including a Walmart food distribution center. Since its opening, the 880,000 square foot \$75 million project has created over 1,000 new jobs, and services Walmart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Walmart Supercenter, Rural King, Lowes, Office Max, Bulldog Rack, Kroger, Applebee's, Capital Recovery Systems, CVS Pharmacy, Walgreens Pharmacy, Nelson Fine Art & Gifts, Texas Roadhouse, Express Energy, Environmental Management Specialists, H&H Screening, National Colloid Company, Premier Pump, Strauss Industries, a Microtel hotel facility, Seven Ranges Entertainment, and a state of the art YMCA at the former St. John's Arena, and three Dunkin' Donut stores. Currently under construction are a Chipotle Mexican Grill and a Starbucks.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over one mile from the four-lane U.S. Route 22, and is part of an area that, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, A-2-C Communications, Signs Limited, the R-Way Transport facility, and National Colloid Company. The National Colloid Company is the most recent tenant in the industrial park. The company purchased an existing facility formerly occupied by Bulldog Rack and has invested more than \$2.5 million into the local economy. In addition, the County recently agreed to transfer five acres in the industrial park that has become the headquarters of Riley Petroleum.

Over the past several years, new development has occurred at the County airport. Over \$18 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangars, as well as the construction of a new terminal and lounge building. In addition, the County recently completed a project to lengthen the runway an additional 400 feet to its current 5,000 foot length. This \$2 million project allows even larger sized private jets to land at the Airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in the planning stages. It is anticipated that the current and future improvements at the airport will help attract new business to the County.

The Laurels and Sienna Woods, extended care facilities, opened over the past few years to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility.

Since the 1960's the County has played an important role in regional power production with the operations of the W.H. Sammis Plant in the northern region of the County and the Cardinal Plant in the southern region of the County. However, in 2023, Energy Harbor shuttered operations at its W.H. Sammis Plant, as the company sought to exit the fossil fuel energy market in pursuit of carbon free energy. The W.H. Sammis Plant was then sold to Energy Transition and Environmental Management LLC (ETEM), which announced plans to demolish, remediate, and repurpose the site. ETEM began demolition in June of 2024. The resulting loss of jobs as well as tax revenue will have a negative effect on the local economy. At this time, the extent of that impact on the economy is not fully known. Local officials are monitoring this situation closely. Currently, the Cardinal Plant, owned by Buckeye Power remains open and operational. Local officials continue to monitor the situation at the Cardinal Power Plant however, as concern remains as to the continued sustainability of this plant.

Timet, a titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over \$70 million in modernization and expansions.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the original construction of the \$3.5 million Tony Teramana Cancer Center, a \$7 million 79,000 square foot patient care unit addition to Trinity's west campus, a \$6 million office facility at the west campus, and a \$7 million expansion project at the Tony Teramana Cancer Center. Construction was recently completed on a major \$75 million renovation project. Other future upgrades and expansion projects are currently in the planning stages.

The Franciscan University, a post-secondary educational institution located within the County, continues to expand services and facilities. As enrollment steadily increases, the campus footprint has expanded, as new facilities have been constructed over the past several years to accommodate the larger enrollment as well as to accommodate the expanded programs offered by the university.

In 2009, Eastern Gateway Community College, another post-secondary educational institution located within the County, expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a State plan to expand community college services throughout the State. A \$1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus remained in Steubenville, a second permanent location opened in Mahoning County with instructors and classrooms available in career centers and rented space. The college then expanded its online class program to keep up with the ever changing educational demands. Part of this expansion of on-line programs included a free tuition program instituted by the College through a collaboration with Student Resource Center, a for-profit online program manager. At its peak, the Community College had over 40,000 on-line students in addition to its in-person students. However, recent events have altered the status of Eastern Gateway Community College dramatically. The U.S. Department of Education has questioned the College's use of federal funds and, as a result, has suspended federal funding allocations to the College. This necessitated that the College discontinue its free tuition on-line program. This step did not provide sufficient assurances to the U.S. Department of Education as federal funding to the College has been discontinued. The continued lack of available federal funding has resulted in severe financial distress to the College. At that time, the College's Board of Trustees voted to dissolve the College no later than October 31, 2024. The College ceased educational operations in July of 2024. The college is currently in the process of winding down student affair related operations. Final closure is expected in mid 2025. The closure of the college, and the loss of the associated jobs, will have a negative effect on the local economy. In addition, the lack of a local community college will have a negative impact on the educational opportunities available for the County's residents seeking to further their education. At this time, the extent of that impact on the economy cannot be fully determined. Local officials are monitoring this situation closely.

As noted above, a number of positive changes have occurred in the County over the past few years. However, the County, like the State of Ohio and the rest of the Country, is still dealing with some of the lingering effects of the COVID-19 pandemic. While the national emergency has ended, this pandemic changed the culture within the County and greatly affected government and business operations as well. A number of local business were forced to scale back operations, lay-off employees, and drastically change the way business was conducted during the height of the pandemic. Even now, as unemployment decreases and the local health climate returns to a somewhat more normal level, many businesses are still unable to return to pre-COVID operating levels. Many businesses are unable to recruit a sufficient number of employees to meet operational needs. As a result, many businesses have been forced to once again change business operations and operate on a scaled back level compared to their previous business operations. It is the hope of the local officials that this trend changes and that local businesses will soon be able to find adequate staff and return to "normal" operating levels.

## **LONG-TERM FINANCIAL PLANNING**

The fact that the County's unemployment rate has typically been higher than the federal and state averages has caused reason for continued concern regarding the County's long-term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower sales tax collections. Fortunately, the County's sales tax revenues have risen fairly consistently in recent years. However, in order to avoid any potential revenue shortfalls, should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

Significant fluctuations in the cost of gasoline and gasoline related items over the past few years have caused a major concern for the County Engineer's Office. Past price increases caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office revised its long-term road projects plans and implemented a revised plan to keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. However, one early and continuing positive from the Marcellus shale drilling has been a significant boost to the County Engineer's office and its long-term road project plans in the form of road upgrades and improvements made by the various gas and oil companies doing business in Jefferson County.

During 2024 alone, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 2.75 lane miles of County road and road base at a cost of over \$1.3 million. It is expected that additional road replacements or repairs will occur in the future. This has allowed the County Engineer's office to shift resources to other types of projects while still keeping up with the revised long-term road project plans.

## **RELEVANT FINANCIAL POLICIES**

In prior years, the County's Self Insurance Hospitalization Fund reflected a deficit net position. In 2004, the Board of County Commissioners joined the Ohio Mid-Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium. At that time, significant changes were made to the County's insurance plan to help control costs. Currently, the County continues to maintain a sufficient balance with the third party administrator to pay current and future claims. Additional changes have since been made to the County's insurance plan to further help control costs.

At the same time, Board of County Commissioners joined the Ohio Mid-Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium, the Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. While the debt repayment plan is proceeding to eliminate the previous existing deficit balance, it does not appear that the deficit will be eliminated within the intended time period. The County has held preliminary discussions regarding possible modifications or an extension to the debt repayment plan to ensure that this deficit balance is eliminated.

Several years ago, the County completed the implementation of a Geographic Information System (GIS). To fund the implementation and operation of this system, the Board of County Commissioners has dedicated one mill of the four mill permissive conveyance fee to the GIS Fund. With the Geographic Information System (GIS) now fully operational, the County now utilizes this funding to ensure that the system is kept accurate and up to date. The process of updating, enhancing and expanding the capabilities of the GIS system is an ongoing process to ensure that the most up-to-date and pertinent data is available on the County's GIS system. From 1993-2015, the County participated in the Bureau of Workers Compensation's retrospective rating program to provide workers compensation insurance coverage to employees. In the past, the cost of worker's compensation premiums has been allocated to the various County funds based on the County's worker's compensation rate and the various funds' payrolls. Beginning in 2006, the Board of County Commissioners adopted a cost allocation method to allocate workers compensation insurance premiums based on a combination of a fund's payroll as well as a 30 percent allocation of claims costs directly attributable to the

fund. This cost allocation method was adopted to make the various County departments and funds more accountable for worker's compensation claim costs. Beginning in 2015, the County joined a group retrospective rating program through the County Commissioners Association of Ohio. It is the hope of the Board of County Commissioners that participation in this group retrospective rating program will help lower the County's worker's compensation costs. So far that has been the case, as County worker's compensation premiums have declined. The County continues to use the cost allocation method noted above to keep the various County departments and funds more accountable for worker's compensation claim costs.

## **MAJOR INITIATIVES**

The County has a number of projects underway to help government run more efficiently and help the County compete for future job growth.

### *Industrial Park*

The industrial park, located just off the U.S. Route 22 bypass, is a key component in the County's economic development strategy. The County-owned Park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area, which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce. Construction was completed on the State Route 43 widening project, which has helped provide even easier access to the industrial park from U.S. Route 22. Local officials believe that this widening project will serve as a useful tool to help entice additional business into the industrial park.

### *Airport*

Over the past few years, the County completed a multi-phase airport expansion project. Over \$18 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangars, and construct a new terminal and lounge building. This project provided the facility with the capability to allow larger sized private jets to land at the Airport.

In 2014, the County completed an additional airport expansion program. This \$2 million expansion project lengthened the runway to 5,000 feet. This allows even larger sized planes and private jets to land at the airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in various stages of completion. Local officials believe that the current and future improvements at the airport will help attract new business to the County.

### *Geographic Information System*

The County completed the implementation of a Geographic Information System (GIS). This project was a joint effort, completed with the cooperation of the Commissioner's Office, the County Engineer's Office, the County Auditor's Office, the Water and Sewer Department, the Emergency 911 Department, the Data Processing Department, the Board of Elections, the Regional Planning Commission, Progress Alliance, and the Brooke-Hancock-Jefferson Planning Commission.

This project now provides a vast array of information to each of these departments and agencies. The data provided by this GIS system will aid each of these departments and agencies in the completion of their day-to-day operations by providing continually updated information that is specifically tailored to each department and agency. The Geographic Information System (GIS) also allows Jefferson County to deliver services to a diverse customer base. Information is available to help provide the following services: neighborhood indicators and asset mapping, social services master plan development, benchmarking, regional and community planning, policy and program coordination, data collection, data analysis, and promotion of economic development plans. In addition, the project also provides accurate and up-to-date information that will benefit the citizens who depend on County departments.

Economic development agencies now have important and valuable information readily available to provide to potential developers. This information can be used as an important tool to help persuade developers to invest in Jefferson County.

In order to ensure that the County's Geographic Information System (GIS) system is kept current and up to date, continual updates and upgrades are necessary. To this extent, the County completed a street centerline project, which allows for up to date and accurate information regarding street locations. This information was tied into the County 911 system. Recently, the County had oblique imagery photography completed. This oblique imagery photography now allows for a three dimensional view of structures within Geographic Information System (GIS), as opposed to just the previous aerial view available.

As this project expands and progresses even further, it is anticipated that a number of other departments and agencies will become involved in this project in the near future. These include the Department of Developmental Disabilities, Children Services, the Prosecuting Attorney's Office, and the JB Green Team (formerly the Jefferson-Belmont Joint Solid Waste Authority).

### *Road and Bridge Improvement*

As previously mentioned, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies have replaced or improved a significant number of County roads at no cost to the County. This has allowed the County Engineer's office to shift resources to bridge repair and replacement projects while still keeping up with the revised long-term road project plans.

It is anticipated that the gas and oil companies will continue to replace or improve County roads for the foreseeable future. This will continue to be a significant boost to the County Engineer's Office and will allow resources to be dedicated to the completion of other projects.

### *Water and Sewer*

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. Major projects recently completed include the Crestview-Belvedere Sanitary Sewer Project, the Amsterdam Sanitary Sewer Project, the Ridgeland Sanitary Sewer Project, the Tidd-Dale Sanitary Sewer addition, upgrades at the Murphy Sanitary Sewer Lift Station, upgrades at the Reed's Mill Sanitary Lift Station, Area-A (Brilliant) Waterline Booster Station Project, the Bradley Road Waterline Extension Project, the completion of a storage facility at the service complex location, the Mingo Waterline Connector, a new SCADA telemetry system to monitor the District's facilities, a water telemetry project, and the rehabilitation of the J and Bloomingdale Water Tanks.

In addition to these projects, the County assumed ownership and operational control over the Village of Richmond water system and the Village of Smithfield water system and sanitary sewer systems through transfers of operations in prior years. Upgrades and improvements at a total cost in excess of \$6.1 million have been completed at these facilities to ensure that residents have safe reliable water and sanitary sewer systems.

A number of additional projects are currently in the various planning stages. Each of these projects will be completed through a combination of grants, loans, and local contributions.

### *Towers Building*

The County purchased the Towers Building in 2013, an eight story office building in downtown Steubenville. This building currently houses a number of County departments and agencies as well as a number of private organizations and businesses. Many of the County departments relocated from outside locations. This saved considerable rental costs for the County. Currently, the building near 100 percent occupied.

The County issued debt to complete needed improvements and upgrades at the Towers Building. These improvements and upgrades include roof replacements, heating system upgrades, cooling system upgrades, and building envelope upgrades. The County anticipates that these upgrades will allow the building to operate in a more effective and efficient manner for years to come.

### *Fiber Optics*

Jefferson County is part of the Connect Appalachia project. This \$100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project involves 34 counties covering 17,000 square miles and provides broadband internet access to the covered area. The project has been funded by a \$70 million grant from the National Telecommunications Infrastructure Administration with the \$30 million local match provided from Horizon Telecom. Horizon Telecom has already installed a network backbone in the region.

The Jefferson County portion of the project provides an eighteen mile fiber optic backbone to connect the County offices in downtown Steubenville with the service complex building on State Route 43, the County industrial park on County Road 43, and the County Airport area, located just off Fernwood Road. It is anticipated that this high speed fiber optic line will provide a foundation for the future that will help drive economic development efforts.

### *County Port Authority*

In April of 2012, the County, in conjunction with the City of Steubenville, established a county-wide port authority. The nine-member board will have four representatives appointed by Jefferson County, four members appointed by the City of Steubenville, and one member appointed by the Regional Planning Commission. It is the hope of area officials that the county-wide port authority will be yet another economic development tool to help attract new business to Jefferson County.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This was the twenty-seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



## ACKNOWLEDGMENTS

The publication of this ACFR represents an important achievement in the ability of Jefferson County to provide significantly enhanced financial information and accountability to the citizens of Jefferson County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities.

I would like to acknowledge the efforts of the entire staff of the Jefferson County Auditor's office and Information Technologies Department for their contributions to this report. Special thanks are extended to Michael S. Warren, Deputy Auditor, for his effort and dedication to this project. My appreciation is also extended to the Local Government Services Section of the Auditor of State's Office for their guidance and assistance.

I would also like to thank all of the elected officials, department heads, and their staffs for their assistance and cooperation with the preparation of this Annual Comprehensive Financial Report. I ask for their continued support of this project and of my efforts toward continuing the sound financial management for Jefferson County.

Sincerely,

A handwritten signature in black ink, appearing to read "E.J. Conn", with a stylized flourish at the end.

E.J. Conn  
Jefferson County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jefferson County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

**Jefferson County, Ohio  
Elected and Appointed Officials**

***Elected Officials***

E.J. Conn, Auditor

David Maple, Commissioner <sup>1</sup>  
Anthony Morelli, Commissioner  
Eric Timmons, Commissioner

Raymond M. Agresta, Treasurer

Andrew Plesich, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Scott Renforth, Recorder

Fred J. Abdalla, Jr., Sheriff

Michelle Miller, Common Pleas Court Judge  
Joseph J. Bruzzese, Jr., Common Pleas Court Judge  
Frank Noble Jr., Juvenile/Probate Court Judge  
Michael C. Bednar, County Court Judge  
Lisa Ferguson, County Court Judge  
David J. Scarpone, County Court Judge

<sup>1</sup> Term expired January 2, 2025, replaced by Ronald Kleineke

***Appointed Officials***

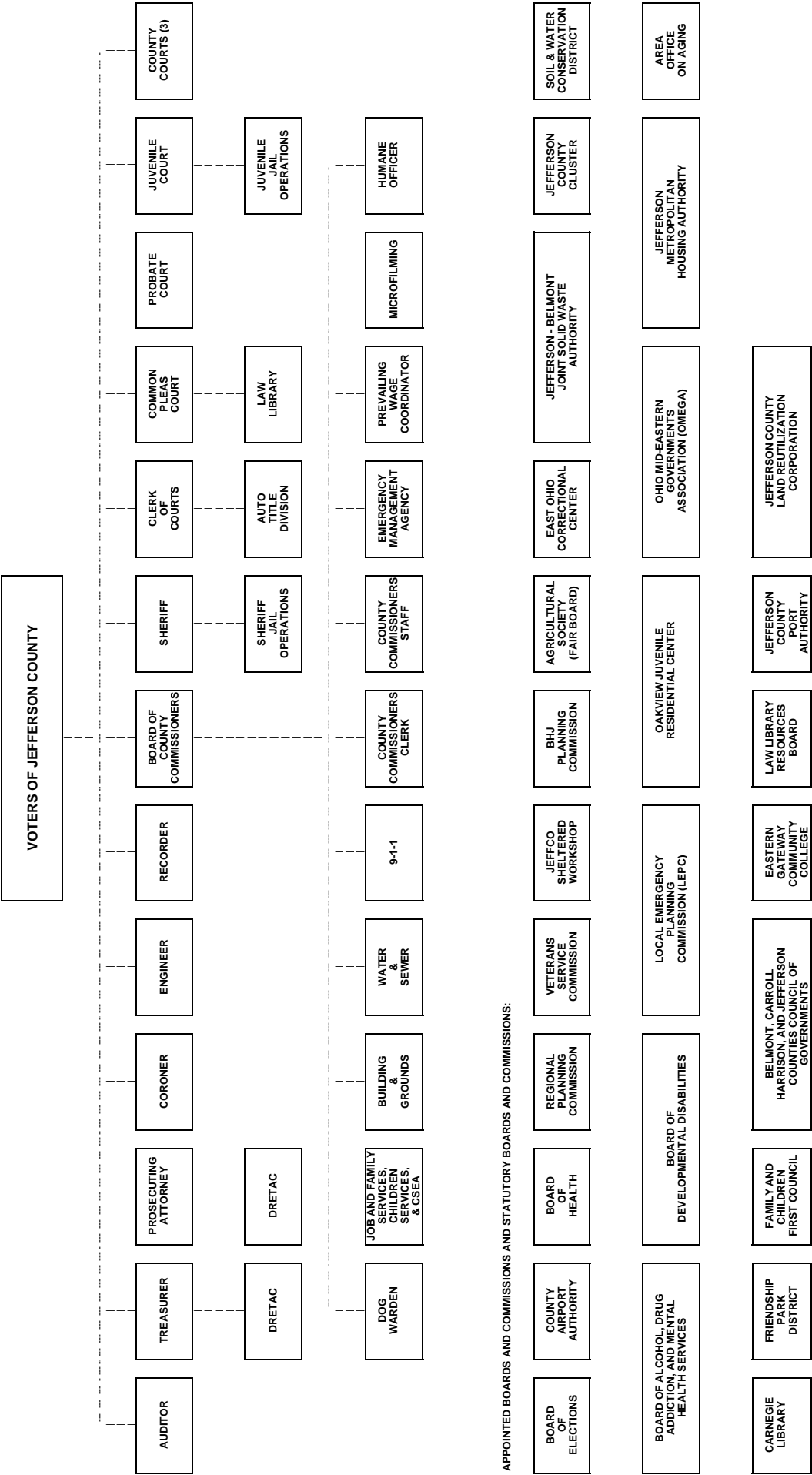
Michelle Santin, Director  
Department of Job and Family Services and Children Services

Michael Zinno, Superintendent  
Board of Developmental Disabilities

William Holt, Director  
Prevention and Recovery Board

Michael Eroshevich  
Sanitary Engineer

JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART





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

## FINANCIAL SECTION

---



# OHIO AUDITOR OF STATE KEITH FABER



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

## INDEPENDENT AUDITOR'S REPORT

Jefferson County  
301 Market Street  
Steubenville, Ohio 43952

To the Board of 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 the Jefferson County, (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements 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 the Jefferson 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, Public Assistance, Motor Vehicle Gasoline Tax, and Developmental Disabilities 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 the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 accompanying supplementary information, such as 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 statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 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  
Auditor of State  
Columbus, Ohio

June 25, 2025

**This page intentionally left blank.**

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

The discussion and analysis of Jefferson 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. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2024 are as follows:

The County's total net position increased \$3,274,088 during 2024. This represents a 1.72 percent increase from the beginning of the year.

At the end of the current year, the County reported an unrestricted net position deficit for governmental activities of (\$7,790,286).

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$54,488,931, an increase of \$3,997,147 from the prior year. Of this amount, \$41,502,968 is restricted, \$1,296,068 is nonspendable, \$3,793,818 is assigned and \$8,037,659 is unassigned and available for spending on behalf of its citizens, as defined in Governmental Accounting Standards Board (GASB) Statement No. 54.

### **Using This Annual Financial Report**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity.

The *Statement of Net Position* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds. Nonmajor funds are presented separately from major funds in total and in one column.

### **County-Wide Financial Statements**

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

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

***Statement of Net Position***

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2024?" The Statement of Net Position and the Statement of Activities answer this question.

The Statement of Net Position presents information on all of the County's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows, with the difference being reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

**Governmental Activities** - Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

**Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer systems are reported here.

***Fund Financial Statements***

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, and the Public Assistance (Job and Family Services), Motor Vehicle Gasoline Tax, and Developmental Disabilities Special Revenue Funds.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that 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, along with the financial resources available.

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 government'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 facilitate 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 these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The internal service funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also account for the premium payments for the County's workers' compensation coverage.

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 those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information in accordance with GASB Statements No. 68 and No. 75, and combining and individual fund statements and schedules.

**Jefferson 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 compared to 2023. For 2024, the County implemented Governmental Accounting Standards Board (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.

The implementation of GASB 101 resulted in recognizing an additional compensated absences liabilities of \$2,903,993 in governmental activities and \$122,416 in business-type activities at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense. (See Note 3)

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>Assets</b>						
Current and Other Assets	\$101,424,291	\$98,395,079	\$7,387,457	\$6,478,312	\$108,811,748	\$104,873,391
Net OPEB Assets	1,467,382	99,845	62,645	0	1,530,027	99,845
Capital Assets, Net	120,465,281	121,060,655	57,214,112	57,003,372	177,679,393	178,064,027
<b>Total Assets</b>	<b>223,356,954</b>	<b>219,555,579</b>	<b>64,664,214</b>	<b>63,481,684</b>	<b>288,021,168</b>	<b>283,037,263</b>
<b>Total Deferred Outflows of Resources</b>	<b>14,450,837</b>	<b>22,068,431</b>	<b>1,353,983</b>	<b>1,629,921</b>	<b>15,804,820</b>	<b>23,698,352</b>
<b>Liabilities</b>						
Current and Other Liabilities	7,200,717	8,100,125	1,153,062	1,066,795	8,353,779	9,166,920
Long-Term Liabilities:						
Due Within One Year	3,324,592	2,556,107	1,409,543	1,620,141	4,734,135	4,176,248
Due in More Than One Year:						
Net Pension Liability	42,269,581	47,514,600	1,880,235	2,109,501	44,149,816	49,624,101
Net OPEB Liability	0	954,604	0	43,392	0	997,996
Other Amounts	9,711,083	8,171,192	24,810,191	23,943,838	34,521,274	32,115,030
<b>Total Liabilities</b>	<b>62,505,973</b>	<b>67,296,628</b>	<b>29,253,031</b>	<b>28,783,667</b>	<b>91,759,004</b>	<b>96,080,295</b>
<b>Total Deferred Inflows of Resources</b>	<b>17,604,497</b>	<b>16,701,884</b>	<b>374,116</b>	<b>112,744</b>	<b>17,978,613</b>	<b>16,814,628</b>
<b>Net Position</b>						
Net Investment in						
in Capital Assets	113,531,403	113,846,074	32,123,998	32,440,979	145,655,401	146,287,053
Restricted	51,956,204	49,728,673	894,765	290,796	52,850,969	50,019,469
Unrestricted (Deficit)	(7,790,286)	(5,949,249)	3,372,287	3,483,419	(4,417,999)	(2,465,830)
<b>Total Net Position</b>	<b>\$157,697,321</b>	<b>\$157,625,498</b>	<b>\$36,391,050</b>	<b>\$36,215,194</b>	<b>\$194,088,371</b>	<b>\$193,840,692</b>

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

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

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation 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 (asset). As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are identified separately within the long-term liability section of the statement of net position.

During 2024, total assets of the County increased \$4,983,905 or 1.76 percent from the prior year. Individually, current and other assets increased \$3,938,357 or 3.76 percent, net OPEB assets increased \$1,430,182 or 1,432.40 percent, and capital assets decreased \$384,634 or 0.22 percent. The increase in current and other assets is due primarily to increases in property taxes receivable, permissive sales taxes receivable, and intergovernmental receivable. The increase in property taxes receivable is primarily due to the recently completed revaluation of property values, as well as increases in delinquencies. The increase in permissive sales taxes receivable is primarily due to an uptick in local year-end consumer activity over the prior year. The increase in intergovernmental revenue is due primarily to grants receivable for the County Airport. The increase in net OPEB assets is due primarily to OPERS reporting a net OPEB asset in the current year, predominately due to earnings on OPEB plan investments. The decrease in capital assets is due primarily to the disposal of a number of older assets for governmental activities as well as a reduction in contributed capital from oil and gas companies for roadway improvements, compounding annual depreciation expense.

During 2024, total deferred outflows of resources decreased \$7,893,532 or 33.31 percent due to a decrease in pension amounts, most notably the net difference between projected and actual earnings on pension plan investments.

During 2024, total liabilities decreased \$7,347,700 or 7.41 percent (after the restatement for the implementation of GASB 101). Current and other liabilities decreased \$813,141 or 8.87 percent. Net pension liability decreased \$5,474,285 or 11.03 percent. The net OPEB liability decreased \$997,996 or 100 percent, and is now being reported as a net OPEB asset, as addressed earlier in this Analysis. Long-term liabilities not related to pension and OPEB decreased \$62,278 (after the restatement for the implementation of GASB 101). Current and other liabilities decreased across most classifications, with the most significant decrease being in unearned revenue, as the County spends down its remaining balance of local fiscal relief funds from the American Rescue Plan Act. The decrease in unearned revenue was offset in part by increases in accrued wages and benefits due to the timing of the final payroll of the year and increases in contracts

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

payable for County construction projects in progress at year end. The changes in long-term liabilities for amount due within one year and other amounts due in more than one year are primarily due to the scheduled retirement of current existing debt obligations. The net pension liability decrease represents the County's proportionate share of the OPERS traditional plan's unfunded benefits while the net OPEB liability decrease represents the County's proportionate share of OPERS OPEB's unfunded benefits. As indicated previously, changes in pension and OPEB benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB (asset) liability.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$194,088,371 (\$157,697,321 in governmental activities and \$36,391,050 in business-type activities) as of December 31, 2024. By far, the largest portion of the County's net position, \$145,655,401 or 75.05 percent, reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, machinery and equipment, vehicles, infrastructure, and intangible right-to-use lease assets), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$52,850,969 or 27.23 percent represents resources that are subject to restrictions on how they can be used. The remaining unrestricted portion of the County's net position, (\$4,417,999) or (2.28) percent, is a deficit.

Table 2 provides a summary of the County's change in net position for 2024 compared to 2023. The following table also 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 periods presented in the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect the additional compensated absences expenses required under GASB 101, *Compensated Absences*. (See also explanation of new accounting pronouncements provided related to Net Position - Table 1 and explanation provided in Note 3.)

**Table 2**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$11,459,824	\$12,986,411	\$8,336,633	\$7,978,759	\$19,796,457	\$20,965,170
Operating Grants and Contributions	34,454,110	36,757,801	2,690	92,938	34,456,800	36,850,739
Capital Grants and Contributions	3,957,380	4,232,736	1,043,026	160,990	5,000,406	4,393,726
Total Program Revenues	<u>\$49,871,314</u>	<u>\$53,976,948</u>	<u>\$9,382,349</u>	<u>\$8,232,687</u>	<u>\$59,253,663</u>	<u>\$62,209,635</u>

(Continued)



**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

**Table 2**  
**Changes in Net Position (Continued)**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>General Revenues:</b>						
Property Taxes	\$15,521,702	\$13,071,300	\$0	\$0	\$15,521,702	\$13,071,300
Permissive Sales Taxes	14,937,247	15,304,594	823,045	388,680	15,760,292	15,693,274
Intergovernmental	2,565,969	2,593,855	0	0	2,565,969	2,593,855
Interest	3,708,043	2,241,658	36,685	38,358	3,744,728	2,280,016
Oil and Gas Agreement Bonus	20,089	57,057	0	0	20,089	57,057
Gifts and Donations	0	19,041	0	0	0	19,041
Miscellaneous	1,065,465	815,024	13,780	2,859	1,079,245	817,883
Total General Revenues	37,818,515	34,102,529	873,510	429,897	38,692,025	34,532,426
<b>Total Revenues</b>	<b>87,689,829</b>	<b>88,079,477</b>	<b>10,255,859</b>	<b>8,662,584</b>	<b>97,945,688</b>	<b>96,742,061</b>
<b>Program Expenses</b>						
<b>General Government</b>						
Legislative and Executive	10,525,538	9,468,895	0	0	10,525,538	9,468,895
Judicial	5,690,542	5,570,903	0	0	5,690,542	5,570,903
<b>Public Safety</b>	<b>17,159,075</b>	<b>15,975,783</b>	<b>0</b>	<b>0</b>	<b>17,159,075</b>	<b>15,975,783</b>
<b>Public Works</b>	<b>12,097,503</b>	<b>13,665,129</b>	<b>0</b>	<b>0</b>	<b>12,097,503</b>	<b>13,665,129</b>
<b>Health</b>	<b>16,636,588</b>	<b>16,071,850</b>	<b>0</b>	<b>0</b>	<b>16,636,588</b>	<b>16,071,850</b>
Health - Intergovernmental	124,013	120,299	0	0	124,013	120,299
Human Services	18,966,137	17,646,653	0	0	18,966,137	17,646,653
Conservation and Recreation	356,548	199,782	0	0	356,548	199,782
Conservation and Recreation - Intergovernmental	233,199	0	0	0	233,199	0
Economic Development	2,424,811	2,107,507	0	0	2,424,811	2,107,507
Economic Development - Intergovernmental	300,176	22,700	0	0	300,176	22,700
Interest	199,883	214,618	0	0	199,883	214,618
Sewer	0	0	3,197,451	4,806,356	3,197,451	4,806,356
Water	0	0	6,760,136	4,896,971	6,760,136	4,896,971
<b>Total Expenses</b>	<b>84,714,013</b>	<b>81,064,119</b>	<b>9,957,587</b>	<b>9,703,327</b>	<b>94,671,600</b>	<b>90,767,446</b>
<b>Increase (Decrease) in Net Position</b>	<b>2,975,816</b>	<b>7,015,358</b>	<b>298,272</b>	<b>(1,040,743)</b>	<b>3,274,088</b>	<b>5,974,615</b>
<b>Beginning Net Position - As Previously Reported</b>	<b>157,625,498</b>	<b>150,610,140</b>	<b>36,215,194</b>	<b>37,255,937</b>	<b>193,840,692</b>	<b>187,866,077</b>
<b>Restatement - Change in Accounting Principles</b>	<b>(2,903,993)</b>	<b>0</b>	<b>(122,416)</b>	<b>0</b>	<b>(3,026,409)</b>	<b>0</b>
<b>Beginning Net Position - Restated</b>	<b>154,721,505</b>	<b>150,610,140</b>	<b>36,092,778</b>	<b>37,255,937</b>	<b>190,814,283</b>	<b>187,866,077</b>
<b>Ending Net Position</b>	<b>\$157,697,321</b>	<b>\$157,625,498</b>	<b>\$36,391,050</b>	<b>\$36,215,194</b>	<b>\$194,088,371</b>	<b>\$193,840,692</b>

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

**Governmental Activities**

The net position of governmental activities increased \$2,975,816 or 1.92 percent during 2024.

Operating grants and contributions were the largest program revenues, accounting for \$34,454,110 or 39.29 percent of total governmental revenues. The primary recipients of operating grants and contributions are the Department of Job and Family Services (Public Assistance) Fund, the Motor Vehicle and Gasoline Tax Fund, the Developmental Disabilities Fund, and the Children Services Fund. Operating grants and contributions decreased \$2,303,691 from the prior year, primarily due to a decrease Community Development Block Grant funding recognized in the prior year, along with a decrease in funding for Developmental Disabilities.

Property tax revenues accounted for \$15,521,702 or 17.70 percent of total governmental revenues. Property tax revenues experienced an increase of \$2,450,402 from the prior year, due primarily to overall increased collections resulting from tax valuation increases.

Permissive sales tax revenues account for \$14,937,247 or 17.03 percent of total governmental revenues. Permissive sales tax revenues experienced a decrease of \$367,347 from the prior year due to the distribution of sales tax revenues being reallocated to meet the debt service needs of business type activities.

Another major revenue component of governmental activities is the direct charges to users of governmental services which accounted for \$11,459,824 or 13.07 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures and settlements related to judicial activity and legal settlements, and licenses and permits. Charges for services decreased \$1,526,587 from the prior year. The decrease was due primarily to recognition of opioid settlement monies in the prior year.

Human Services programs accounted for \$18,966,137, or 22.39 percent of total expenses for governmental activities.

Public Safety programs accounted for \$17,159,075, or 20.26 percent of total expenses for governmental activities.

Health programs accounted for \$16,636,588, or 19.64 percent of total expenses for governmental activities.

Public Works programs accounted for \$12,097,503, or 14.28 percent of total expenses for governmental activities.

Legislative and executive general government programs accounted for \$10,525,538, or 12.42 percent of total expenses for governmental activities.

Other major program expenses for governmental activities include judicial general government programs, which accounted for \$5,690,542, or 6.72 percent of total expenses, and economic development programs, which accounted for \$2,424,811 or 2.86 percent of total expenses.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The Statement of Activities reflects the cost of program services and the charges for services, and sales, 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. For the reasons identified before Tables 1 and 2, the information presented in Table 3 for 2023 is not directly comparable to the information presented for 2024 as it does not include the impact of compensated absences expenses incurred with implementation of GASB 101.

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General Government				
Legislative and Executive	\$10,525,538	\$9,468,895	\$4,521,413	\$3,330,205
Judicial	5,690,542	5,570,903	3,673,225	3,417,151
Public Safety	17,159,075	15,975,783	12,228,882	10,800,858
Public Works	12,097,503	13,665,129	3,886,226	1,673,557
Health	16,636,588	16,071,850	5,536,975	2,996,114
Health - Intergovernmental	124,013	120,299	0	0
Human Services	18,966,137	17,646,653	4,428,614	4,464,726
Conservation and Recreation	356,548	199,782	215,483	199,782
Conservation and Recreation				
- Intergovernmental	233,199	0	0	0
Economic Development and Assistance	2,424,811	2,107,507	151,998	(9,840)
Economic Development and Assistance				
- Intergovernmental	300,176	22,700	0	0
Interest	199,883	214,618	199,883	214,618
<b>Total Expenses</b>	<b>\$84,714,013</b>	<b>\$81,064,119</b>	<b>\$34,842,699</b>	<b>\$27,087,171</b>

Charges for services and sales, operating grants, and capital grants totaling \$49,871,314 provide for 58.87 percent of the total governmental activities expenses of the County. The remaining net cost of services of \$34,842,699 in governmental activities is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$12,228,882 in net costs of services for Public Safety indicates the General Fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Justice and Detention Center. Management is concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center and that the Sheriff's Department is becoming increasingly more reliant on the support of the General Fund, permissive sales tax, and property tax levy support. The County is exploring various options to help reduce the tax burden associated with the operation of the Sheriff's Department and the Justice and Detention Center.

The \$5,536,975 in net cost of services for Health demonstrates the costs of services that are not supported from charges for services and state and federal resources. The remaining net cost for services is funded by property taxes and miscellaneous revenues, which were sufficient to cover these remaining expenses.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

The \$4,428,614 in net cost of services for Human Services demonstrates the costs of services that are not supported from charges for services and state and federal resources. The remaining net cost for services is funded by property taxes and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The \$4,521,413 in net cost of services for General Government Legislative and Executive and the \$3,673,225 in net cost of services for General Government Judicial demonstrate the costs of services that are not supported from charges for services, state, and federal resources. As such, this amount indicates the portion that is funded by property taxes, permissive sales taxes and other miscellaneous local revenues.

The \$3,886,226 in net cost of services for Public Works demonstrates the costs of services that are not supported from state and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes.

### **Business-Type Activities**

The net position of business-type activities increased \$298,272 during 2024.

In 2024, charges for services were the largest program revenues, accounting for \$8,336,633, or 81.29 percent of total business-type revenues. Charges for services increased \$357,874 from the prior year. This increase is primarily due to a modest increase in user charges implemented during 2024.

Capital grants and contributions account for \$1,043,026, or 10.17 percent of total business-type revenues. Capital grants and contributions increased \$882,036 from the prior year. This increase is primarily due to an increase in grant funding for ongoing capital related projects.

Permissive sales tax revenues account for \$823,045 or 8.03 percent of total business-type revenues. Permissive sales tax revenues experienced an increase of \$434,365 from the prior year due to the County allocating additional sales tax revenues to meet the debt service needs of business type activities.

### **Financial Analysis of County Funds**

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

*Governmental Funds* - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. (GASB) Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2024, the County's governmental funds reported a total ending fund balance of \$54,488,931, an increase of \$3,997,147 from the prior year.

Of that total ending fund balance, \$41,502,968 is restricted, \$1,296,068 is nonspendable, \$89,863 is assigned for other purposes, \$59,369 is assigned for legislative and executive purposes, \$9,716 is assigned for judicial purposes, \$1,000 is assigned for public safety purposes, \$3,633,870 is assigned for future appropriations, and \$8,037,659 is unassigned and available for spending on behalf of its citizens as defined in (GASB) Statement No. 54. Of the amounts restricted, \$9,220,108 is restricted for developmental disabilities purposes, \$5,782,548 is restricted for motor vehicle and gasoline tax purposes, \$5,356,314 is

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

restricted for local program purposes, \$3,756,868 is restricted for court/corrections and public safety purposes, \$3,276,416 is restricted for debt service, \$3,251,573 is restricted for mental health purposes, \$2,500,730 is restricted for children services purposes, \$2,433,982 is restricted for real estate assessment and delinquent collection purposes, \$1,718,020 is restricted for child support enforcement purposes, \$1,560,356 is restricted for the children's home, \$894,100 is restricted for jail levy operations, \$841,783 is restricted for Opioid Abatement Strategies purposes, \$518,734 is restricted for capital outlay purposes, \$213,817 is restricted for tuberculosis/crippled children purposes, \$123,770 is restricted for community development, and \$53,849 is restricted for senior citizens levy purposes.

The General Fund is the primary operating fund of the County. At the end of 2024, the unassigned fund balance was \$11,671,529, while total fund balance was \$12,399,874. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 53.50 percent compared to total General Fund expenditures, while total fund balance represents 82.54 percent of that same amount. The County's General Fund balance increased \$1,982,160 during 2024. The key factors that contributed to this increase were increased revenues, most notably in investment earnings as market conditions were favorable to the County's investments during the year. The overall increase in all revenues offset a moderate increase in expenditures. The continued strength of the overall market, along with a resilient local economy, growth in property tax assessed values, various federal grant programs, and paired with a rational approach to spending have allowed the General Fund's balance to nearly double since 2020.

The Public Assistance Fund deficit at the end of 2024 is (\$118,369) which is a decrease in the deficit of \$305,911 from the prior year. The fund balance of the Public Assistance Fund is reflective of the timing of end of quarter funding adjustments for various programs at the from the State, which operates on a fiscal year-end of June 30<sup>th</sup>.

The Motor Vehicle Gas Tax Fund balance at the end of 2024 is \$6,150,371. This represents an increase of \$605,402 from the prior year. This increase was due primarily to a decrease in expenditures in 2024, as the County undertook less road repair projects as compared to the prior year.

The Developmental Disabilities Fund balance at the end of 2024 is \$9,250,210. This represents an increase of \$94,854 from the prior year as the amount transferred out for future capital improvements was reduced by \$203,000 during 2024.

*Proprietary Funds* - The County maintains two different types of proprietary funds. Enterprise funds are used to report functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County uses two internal service funds to account for the self-insurance programs. One Self-Insurance Fund accounts for the claims and liabilities relating to the County's self-insured hospitalization program. The other Self Insurance Fund accounts for the claims and liabilities relating to the County's group rated self-insured worker's compensation program.

As of December 31, 2024, net position for the County's enterprise funds was \$36,391,050. Of that total, \$3,372,287 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion. Capital contributions for various Sewer Fund projects were able to provide for an increase in enterprise fund net position for 2024.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

As of December 31, 2024, unrestricted net position in the self-insurance programs was \$8,201,641. This represents a decrease in unrestricted net position of \$1,518,111 from the prior year. Concerted efforts have been made by the County to ensure that healthcare premiums are sufficient to adequately cover the cost of health claims expenses and the delivery of other health care services. In order to ensure that unrestricted net position in the self-insurance programs continues to remain at adequate levels, and in light of the ever increasing health care costs, plan funding levels are reviewed annually through an actuarial review. With the current unrestricted net position in the self-insurance programs being at more than adequate levels, no funding changes have been implemented for 2025. In addition, to further help reduce the unrestricted net position in the self-insurance programs to a more adequate level, no plan benefit changes have been implemented for 2025. Employee deductibles and out of pocket maximums have both been kept at the levels in place in 2024. The Commissioners believe that the current unrestricted net position is more than adequate to absorb any reduction that may result from the lack of funding changes and the plan benefit changes during 2025. The County Commissioners will continue to review the County's health insurance plan annually, and make any necessary changes to keep the plan solvent and help eliminate any significant decrease in net position for future years.

### **Budgetary Highlights**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. By State statute, the Board of County Commissioners adopts a temporary operating budget (temporary appropriations) for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget (permanent appropriations) for the County prior to the first day of April.

For the General Fund, changes from the original budget to the final budget have been primarily due to conservative spending. The County amends its final revenue budget in relation to year end actual activity. As a result, there is typically minimal, if any, variance between final estimated revenues and actual. Final revenue budget reflects a significant increase for interest as the County is often conservative when estimating that amount. Similar to the revenue estimates, the County amends final appropriations in relation to actual expenditures. As a result, there are no significant variances between final appropriations and actual expenditures. During 2024, the final General Fund appropriation budget decreased by 10.53 percent as a result of the aforementioned conservative approach to actual spending. Significant fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

### **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 \$177,679,393 (net of accumulated depreciation/amortization). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, construction in progress, and intangible right-to-use (lease) assets.

For governmental activities, significant capital asset additions during 2024 included the completion of various building and parking lot related improvements/upgrades at a cost of \$1,224,156, the purchase of 10 vehicles by various departments at a total cost of \$795,309, the purchase of a modular office building at a cost of \$80,722 the purchase of 1 pieces of machinery/heavy equipment at a cost of \$180,478, the purchase of various pieces of machinery and equipment at a cost of \$850,407, the replacement of 1 bridge at a cost of \$1,677,564, and 187.14 miles of road resurfacing and road base improvements at a cost of \$3,331,513. Of the road resurfacing and road base improvements, 2.75 miles at a cost of \$1,317,549 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road use maintenance agreement with the County Engineer's Office.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

For business-type activities, significant capital asset additions during 2024 included the completion of the J & Bloomingdale water tanks rehabilitation project at a cost of \$2,238,837, the completion of the Reed's Mill Pump Station project at a cost of \$1,736,286, upgrades at the Murphy Lift Station at a cost of \$147,883, the purchase of 2 vehicles at a cost of \$92,098, as well as a number of smaller additions. A number of significant projects are currently under various stages of planning and/or construction, and are expected to be completed within the next three to four years.

Note 11 (Capital Assets) provides capital asset activity during 2024.

*Long Term Debt* - As of December 31, 2024, the County had total general obligation bonded debt outstanding of \$7,124,964. The majority of this debt (\$5,131,864) is expected to be repaid through governmental activities. The remaining portion (\$1,993,100) is expected to be repaid through a combination of business-type activities and assessments.

Moody's Investors Services, Inc. has assigned an underlying rating of "A1" to the outstanding general obligation debt of the County as of September 24, 2014, when the rating was reviewed in conjunction with the County's bond issuance.

As of December 31, 2024, the County had total revenue bonded debt outstanding of \$10,897,500. This debt is expected to be repaid through a combination of business-type activities and assessments.

Other outstanding long-term debt included Ohio EPA loans in the amount of \$10,982,570, OAQDA loans in the amount of \$298,816, OPWC loans in the amount of \$768,792 and leases in the amount of \$761,394.

In May of 2025, the County entered into two additional agreements with the Ohio Water Development Authority for loan funding. The loans will provide funding for the Amsterdam Waterline Project (\$915,778) and the Water Meter Replacement and AMI Installation Project (\$8,560,795). See Subsequent Event Note 28 for more information.

The County's long-term obligations also include compensated absences, asset retirement obligations, and net pension liability. Additional information on the County's long-term obligations can be found in Note 17 of this report.

### **Economic Factors**

The unemployment rate for the County as of December 31, 2024 was 5.8 percent, which is an increase from 4.7 percent a year prior. This rate exceeded the State's rate of 3.8 percent and the national rate of 4.2 percent at the same time. The increase was the result of the loss of jobs due to the closure of the Sammis Power Plant as well as Eastern Gateway Community College. The unemployment rate as well as ongoing County revenues are both being monitored closely.

The County's \$1.88 billion tax base has increased approximately 20.0 percent over the last five years. Real property tax values and public utility personal property tax values within the County have both risen steadily over the past several years. This has allowed the County's tax base to grow over the past several years.

The County's General Fund balance increased moderately in 2024. This is a trend that has continued in recent years. This is attributed to conservative budgeting and spending by the County as well as steady or increased property taxes and permissive sales tax revenues.

**Jefferson County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
*Unaudited*

---

The various economic factors were considered in the preparation of the County's 2024 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

A further discussion of the County and the economic factors which affect the County and its operations can be found in the transmittal letter of this report.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to E.J. Conn, Jefferson County Auditor, 301 Market Street, P.O. Box 159, Steubenville, Ohio 43952.



**Jefferson County, Ohio**  
**Statement of Net Position**  
**December 31, 2024**

	Primary Government		
	Governmental Activities	Business Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$53,613,803	\$5,597,212	\$59,211,015
Cash and Cash Equivalents in Segregated Accounts	473,127	64,881	538,008
Accounts Receivable	4,375,348	963,577	5,338,925
Internal Balances	3,139	(3,139)	0
Intergovernmental Receivable	11,757,769	0	11,757,769
Permissive Sales Taxes Receivable	4,502,109	115,439	4,617,548
Cash and Cash Equivalents with Fiscal Agents	4,228,191	0	4,228,191
Prepaid Items	732,092	22,962	755,054
Materials and Supplies Inventory	489,590	294,752	784,342
Property Taxes Receivable	19,720,102	0	19,720,102
Leases Receivable	629,942	331,572	961,514
Special Assessments Receivable	0	201	201
Investments with Fiscal Agents	899,079	0	899,079
Net OPEB Asset	1,467,382	62,645	1,530,027
Non-Depreciable Capital Assets	5,896,045	1,649,936	7,545,981
Depreciable Capital Assets, Net	114,569,236	55,564,176	170,133,412
<i>Total Assets</i>	<u>223,356,954</u>	<u>64,664,214</u>	<u>288,021,168</u>
<b>Deferred Outflows of Resources</b>			
Deferred Charge on Refunding	25,002	10,591	35,593
Pension	13,192,445	591,040	13,783,485
OPEB	1,233,390	55,010	1,288,400
Asset Retirement Obligations	0	697,342	697,342
<i>Total Deferred Outflows of Resources</i>	<u>14,450,837</u>	<u>1,353,983</u>	<u>15,804,820</u>
<b>Liabilities</b>			
Accrued Wages and Benefits	810,904	39,149	850,053
Payroll Withholdings	700,229	37,965	738,194
Intergovernmental Payable	1,658,509	331,065	1,989,574
Matured Severance Payable	26,114	0	26,114
Accounts Payable	1,103,404	112,559	1,215,963
Contracts Payable	759,127	361,019	1,120,146
Retainage Payable	9,763	97,724	107,487
Accrued Interest Payable	29,491	173,581	203,072
Unearned Revenue	929,204	0	929,204
Claims Payable - Health Benefits	1,173,972	0	1,173,972
Long-Term Liabilities:			
Due Within One Year	3,324,592	1,409,543	4,734,135
Due In More Than One Year:			
Net Pension Liability	42,269,581	1,880,235	44,149,816
Other Amounts	9,711,083	24,810,191	34,521,274
<i>Total Liabilities</i>	<u>62,505,973</u>	<u>29,253,031</u>	<u>91,759,004</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	15,613,024	0	15,613,024
Pension	514,863	6,287	521,150
OPEB	852,099	36,257	888,356
Leases	624,511	331,572	956,083
<i>Total Deferred Inflows of Resources</i>	<u>17,604,497</u>	<u>374,116</u>	<u>17,978,613</u>
<b>Net Position</b>			
Net Investment in Capital Assets	113,531,403	32,123,998	145,655,401
Restricted for:			
Debt Service	3,448,246	216,360	3,664,606
Capital Outlay	530,476	0	530,476
Children's Home	1,560,356	0	1,560,356
Community Development	228,190	0	228,190
Motor Vehicle and Gasoline Tax	8,800,889	0	8,800,889
Mental Health	3,803,921	0	3,803,921
Developmental Disabilities	9,935,463	0	9,935,463
Tuberculosis/Crippled Child Levy	213,817	0	213,817
Children Services	3,359,637	0	3,359,637
Court/Corrections and Public Safety	3,730,444	0	3,730,444
Child Support Enforcement	1,907,529	0	1,907,529
Senior Citizens Levy	569,729	0	569,729
Real Estate Assessment and Delinquent Collections	2,505,814	0	2,505,814
Jail Levy	617,231	0	617,231
Local Programs	6,791,967	0	6,791,967
Opioid Abatement Strategies	2,061,790	0	2,061,790
OPEB Plans	1,467,382	62,645	1,530,027
Replacement and Improvement	0	615,760	615,760
Other Purposes	423,323	0	423,323
Unrestricted (Deficit)	(7,790,286)	3,372,287	(4,417,999)
<i>Total Net Position</i>	<u>\$157,697,321</u>	<u>\$36,391,050</u>	<u>\$194,088,371</u>

See accompanying notes to the basic financial statements

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

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$10,525,538	\$4,452,351	\$806,197	\$745,577
Judicial	5,690,542	1,501,167	516,150	0
Public Safety	17,159,075	2,883,088	2,047,105	0
Public Works	12,097,503	197,691	6,696,037	1,317,549
Health	16,636,588	1,238,198	9,861,415	0
Health - Intergovernmental	124,013	0	124,013	0
Human Services	18,966,137	292,547	13,829,918	415,058
Conservation and Recreation	356,548	0	0	141,065
Conservation and Recreation - Intergovernmental	233,199	0	233,199	0
Economic Development and Assistance	2,424,811	894,782	39,900	1,338,131
Economic Development and Assistance - Intergovernmental	300,176	0	300,176	0
Interest	199,883	0	0	0
<i>Total Governmental Activities</i>	<u>84,714,013</u>	<u>11,459,824</u>	<u>34,454,110</u>	<u>3,957,380</u>
<b>Business Type Activities</b>				
Sewer	3,197,451	2,184,780	827	971,177
Water	6,760,136	6,151,853	1,863	71,849
<i>Total Business Type Activities</i>	<u>9,957,587</u>	<u>8,336,633</u>	<u>2,690</u>	<u>1,043,026</u>
<i>Total Primary Government</i>	<u>\$94,671,600</u>	<u>\$19,796,457</u>	<u>\$34,456,800</u>	<u>\$5,000,406</u>

**General Revenues**

Property Taxes Levied for:

    General Purposes  
    Mental Health  
    Developmental Disabilities  
    Jail Operating  
    Emergency 911  
    Children Services  
    Senior Citizens

Permissive Sales Taxes Levied for:

    General Purposes  
    Road and Bridge Improvements  
    Debt Service  
    Sewer  
    Water

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings and Other Interest  
Oil and Gas Agreement Bonus  
Other

*Total General Revenue*

Change in Net Position

*Net Position Beginning of Year as Previously Reported*

Restatement - 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 Changes in Net Position Primary Government		
Governmental Activities	Business Type Activities	Total
(\$4,521,413)	\$0	(\$4,521,413)
(3,673,225)	0	(3,673,225)
(12,228,882)	0	(12,228,882)
(3,886,226)	0	(3,886,226)
(5,536,975)	0	(5,536,975)
0	0	0
(4,428,614)	0	(4,428,614)
(215,483)	0	(215,483)
0	0	0
(151,998)	0	(151,998)
0	0	0
(199,883)	0	(199,883)
<u>(34,842,699)</u>	<u>0</u>	<u>(34,842,699)</u>
0	(40,667)	(40,667)
0	(534,571)	(534,571)
0	(575,238)	(575,238)
<u>(34,842,699)</u>	<u>(575,238)</u>	<u>(35,417,937)</u>
3,276,924	0	3,276,924
538,181	0	538,181
4,340,821	0	4,340,821
1,891,099	0	1,891,099
2,386,947	0	2,386,947
1,222,301	0	1,222,301
1,865,429	0	1,865,429
9,297,683	0	9,297,683
4,336,376	0	4,336,376
1,303,188	0	1,303,188
0	527,540	527,540
0	295,505	295,505
2,565,969	0	2,565,969
3,708,043	36,685	3,744,728
20,089	0	20,089
<u>1,065,465</u>	<u>13,780</u>	<u>1,079,245</u>
<u>37,818,515</u>	<u>873,510</u>	<u>38,692,025</u>
<u>2,975,816</u>	<u>298,272</u>	<u>3,274,088</u>
157,625,498	36,215,194	193,840,692
<u>(2,903,993)</u>	<u>(122,416)</u>	<u>(3,026,409)</u>
<u>154,721,505</u>	<u>36,092,778</u>	<u>190,814,283</u>
<u>\$157,697,321</u>	<u>\$36,391,050</u>	<u>194,088,371</u>

**Jefferson County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2024**

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$9,926,123	\$202,582	\$4,640,396	\$8,201,594	\$25,617,696	\$48,588,391
Cash and Cash Equivalents in Segregated Accounts	227,436	0	0	0	245,691	473,127
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	423,323	0	0	0	644,033	1,067,356
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	17,244	17,244
Investments with Fiscal Agents	0	0	0	0	899,079	899,079
Materials and Supplies Inventory	51,313	10,062	351,056	9,718	67,441	489,590
Receivables:						
Property Taxes	4,219,971	0	0	5,298,941	10,201,190	19,720,102
Permissive Sales Taxes	2,105,235	0	1,257,809	0	1,139,065	4,502,109
Accounts	1,555,221	962,933	152,226	0	1,537,175	4,207,555
Intergovernmental	1,349,790	0	3,394,510	1,997,551	5,015,918	11,757,769
Interfund	371,120	91,527	3,139	16,627	17,968	500,381
Leases	614,506	0	0	0	15,436	629,942
Prepaid Items	93,761	13,151	16,767	20,384	239,092	383,155
<i>Total Assets</i>	<u>\$20,937,799</u>	<u>\$1,280,255</u>	<u>\$9,815,903</u>	<u>\$15,544,815</u>	<u>\$45,657,028</u>	<u>\$93,235,800</u>
<b>Liabilities</b>						
Accounts Payable	\$144,269	\$82,013	\$253,286	\$67,974	\$555,862	\$1,103,404
Contracts Payable	0	0	633,175	0	125,952	759,127
Accrued Wages and Benefits	153,491	115,791	68,655	160,712	312,255	810,904
Matured Severance Payable	3,266	22,848	0	0	0	26,114
Retainage Payable	0	0	0	0	9,763	9,763
Interfund Payable	0	17,968	0	0	1,169,154	1,187,122
Intergovernmental Payable	120,417	1,021,939	46,971	220,150	249,032	1,658,509
Unearned Revenue	0	43,112	0	0	886,092	929,204
Payroll Withholdings	158,697	94,953	83,904	126,917	235,758	700,229
<i>Total Liabilities</i>	<u>580,140</u>	<u>1,398,624</u>	<u>1,085,991</u>	<u>575,753</u>	<u>3,543,868</u>	<u>7,184,376</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	3,532,361	0	0	3,998,057	8,082,606	15,613,024
Unavailable Revenue	3,816,349	0	2,579,541	1,720,795	7,208,273	15,324,958
Leases	609,075	0	0	0	15,436	624,511
<i>Total Deferred Inflows of Resources</i>	<u>7,957,785</u>	<u>0</u>	<u>2,579,541</u>	<u>5,718,852</u>	<u>15,306,315</u>	<u>31,562,493</u>
<b>Fund Balances (Deficit)</b>						
Nonspendable	568,397	23,213	367,823	30,102	306,533	1,296,068
Restricted	0	0	5,782,548	9,220,108	26,500,312	41,502,968
Assigned	3,793,818	0	0	0	0	3,793,818
Unassigned	8,037,659	(141,582)	0	0	0	7,896,077
<i>Total Fund Balances (Deficit)</i>	<u>12,399,874</u>	<u>(118,369)</u>	<u>6,150,371</u>	<u>9,250,210</u>	<u>26,806,845</u>	<u>54,488,931</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</i>	<u>\$20,937,799</u>	<u>\$1,280,255</u>	<u>\$9,815,903</u>	<u>\$15,544,815</u>	<u>\$45,657,028</u>	<u>\$93,235,800</u>

See accompanying notes to the basic financial statements

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

<b>Total Governmental Fund Balances</b>			\$54,488,931
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>			
Capital Assets used in governmental activities are not financial resources; therefore, the amounts are not reported in the funds.			120,465,281
Other long-term assets are not available to pay for current-period expenditures; therefore, the amounts are reported as deferred inflows of resources in the funds:			
Delinquent Property Taxes	4,107,078		
Permissive Sales Taxes	1,682,474		
Intergovernmental	6,303,499		
Fines, Forfeitures, and Settlements	3,231,907		
Total		15,324,958	
Internal service funds are used by management to charge the costs of health insurance, and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			8,201,641
The unamortized portion of the difference on refunding represents deferred charges on refunding, which are not reported in the funds.			25,002
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.			(29,491)
Long-term liabilities are not due and payable in the current; therefore, the amounts are not reported in the funds:			
General Obligation Bonds	5,131,864		
OAQDA Loans	298,816		
Leases	761,394		
Compensated Absences	6,843,601		
Total		(13,035,675)	
The net pension/OPEB asset/liability is not due and payable in the current period; therefore the asset/liability and related deferred outflows/inflows are not reported in the governmental funds:			
Net OPEB Asset	1,467,382		
Deferred Outflows - Pension	13,192,445		
Deferred Outflows - OPEB	1,233,390		
Net Pension Liability	(42,269,581)		
Deferred Inflows - Pension	(514,863)		
Deferred Inflows - OPEB	(852,099)		
Total		(27,743,326)	
<b>Net Position of Governmental Activities</b>			<b><u>\$157,697,321</u></b>

See accompanying notes to the basic financial statements

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

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$3,141,688	\$0	\$0	\$4,084,969	\$7,487,279	\$14,713,936
Permissive Sales Taxes	7,056,546	0	4,240,486	0	3,305,550	14,602,582
Charges for Services	2,808,438	0	196,033	681,100	5,403,420	9,088,991
Licenses and Permits	448,819	0	0	0	91,228	540,047
Fines, Forfeitures, and Settlements	359,337	0	17,992	0	698,105	1,075,434
Intergovernmental	3,534,090	9,567,212	6,576,007	6,905,107	13,389,266	39,971,682
Investment Earnings and Other Interest	3,183,181	0	50,523	0	287,458	3,521,162
Leases, Rents, and Royalties	361,792	0	0	16,930	545,383	924,105
Oil and Gas Agreement Bonus	20,089	0	0	0	0	20,089
Contributions and Donations	0	0	0	0	85,515	85,515
Other	227,822	131,857	355,240	175,973	174,573	1,065,465
<i>Total Revenues</i>	<u>21,141,802</u>	<u>9,699,069</u>	<u>11,436,281</u>	<u>11,864,079</u>	<u>31,467,777</u>	<u>85,609,008</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	6,962,043	0	0	0	1,938,345	8,900,388
Judicial	4,831,738	0	0	0	383,733	5,215,471
Public Safety	232,033	0	0	0	15,668,231	15,900,264
Public Works	0	0	10,530,249	0	159,125	10,689,374
Health	343,738	0	0	11,649,225	3,836,232	15,829,195
Human Services	1,159,384	9,393,158	0	0	7,904,598	18,457,140
Conservation and Recreation	341,000	0	0	0	0	341,000
Economic Development and Assistance	150,000	0	0	0	1,845,614	1,995,614
Other	532,833	0	0	0	0	532,833
Capital Outlay	330,000	0	0	0	1,707,109	2,037,109
Intergovernmental	0	0	0	0	657,388	657,388
Debt Service:						
Principal Retirement	104,459	0	0	0	1,078,889	1,183,348
Interest	36,344	0	0	0	166,393	202,737
<i>Total Expenditures</i>	<u>15,023,572</u>	<u>9,393,158</u>	<u>10,530,249</u>	<u>11,649,225</u>	<u>35,345,657</u>	<u>81,941,861</u>
Excess of Revenues Over (Under) Expenditures	<u>6,118,230</u>	<u>305,911</u>	<u>906,032</u>	<u>214,854</u>	<u>(3,877,880)</u>	<u>3,667,147</u>
<b>Other Financing Sources (Uses):</b>						
Transfers In	0	0	0	0	4,886,700	4,886,700
Inception of Lease	330,000	0	0	0	0	330,000
Transfers Out	(4,466,070)	0	(300,630)	(120,000)	0	(4,886,700)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,136,070)</u>	<u>0</u>	<u>(300,630)</u>	<u>(120,000)</u>	<u>4,886,700</u>	<u>330,000</u>
Net Change in Fund Balances	1,982,160	305,911	605,402	94,854	1,008,820	3,997,147
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>10,417,714</u>	<u>(424,280)</u>	<u>5,544,969</u>	<u>9,155,356</u>	<u>25,798,025</u>	<u>50,491,784</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,399,874</u>	<u>(\$118,369)</u>	<u>\$6,150,371</u>	<u>\$9,250,210</u>	<u>\$26,806,845</u>	<u>\$54,488,931</u>

See accompanying notes to the basic financial statements

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

<b>Net Change in Fund Balances - Governmental Funds</b>		\$3,997,147
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation/amortization exceeded capital outlay in the current period:		
Capital Asset Additions	6,896,769	
Current Year Depreciation/Amortization	<u>(8,662,587)</u>	
Total		(1,765,818)
Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(147,105)
Capital contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements.		
		1,317,549
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:		
Delinquent Property Taxes	807,766	
Permissive Sales Tax	334,665	
Intergovernmental	(397,287)	
Fines, Forfeitures and Settlements	<u>(168,753)</u>	
Total		576,391
Inception of lease is reported as other financing sources in the governmental funds, but the issuance increases long term liabilities on the statement of net position.		
		(330,000)
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.		
		5,354
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.		
		(2,500)
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities:		
General Obligation Bonds	981,867	
OAQDA Loans Payable	97,022	
Leases	<u>104,459</u>	
Total		1,183,348
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.		
		(257,731)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net income (loss) of the internal service funds are allocated among governmental activities.		
		(1,518,111)
Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows of resources:		
Pension	3,922,029	
OPEB	<u>27,700</u>	
Total		3,949,729
Except for amounts reported as deferred inflows/outflows, changes in the net pension and net OPEB liabilities are reported as pension expense in the Statement of Activities:		
Pension	(4,249,649)	
OPEB	<u>217,212</u>	
Total		(4,032,437)
<b>Change in Net Position of Governmental Activities</b>		<u><u>\$2,975,816</u></u>

See accompanying notes to the basic financial statements

**Jefferson 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**

	<b>Budgeted Amounts</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Property Taxes	\$3,059,880	\$3,154,966	\$3,154,966	\$0
Permissive Sales Taxes	6,875,000	6,873,054	6,873,054	0
Charges for Services	2,753,089	2,855,172	2,855,172	0
Licenses and Permits	400,400	448,819	448,819	0
Fines, Forfeitures, and Settlements	379,200	351,711	351,711	0
Intergovernmental	3,305,222	3,452,771	3,452,771	0
Interest	1,500,000	2,835,106	2,835,106	0
Rents and Royalties	361,932	364,632	364,632	0
Oil and Gas Agreement Bonus	0	20,089	20,089	0
Other	374,000	185,729	227,822	42,093
<i>Total Revenues</i>	<u>19,008,723</u>	<u>20,542,049</u>	<u>20,584,142</u>	<u>42,093</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	8,176,235	6,812,618	6,812,051	567
Judicial	5,509,262	4,963,256	4,962,079	1,177
Public Safety	237,229	241,609	241,609	0
Health	345,510	343,397	343,397	0
Human Services	1,225,223	1,146,897	1,146,897	0
Conservation and Recreation	341,000	341,000	341,000	0
Economic Development and Assistance	150,000	150,000	150,000	0
Other	852,511	622,696	622,696	0
<i>Total Expenditures</i>	<u>16,836,970</u>	<u>14,621,473</u>	<u>14,619,729</u>	<u>1,744</u>
Excess of Revenues Over Expenditures	2,171,753	5,920,576	5,964,413	43,837
<b>Other Financing Uses</b>				
Transfers Out	<u>(4,498,027)</u>	<u>(4,466,070)</u>	<u>(4,466,070)</u>	<u>0</u>
Net Change in Fund Balance	(2,326,274)	1,454,506	1,498,343	43,837
<i>Fund Balance Beginning of Year</i>	7,781,286	7,781,286	7,781,286	0
<i>Prior Year Encumbrances Appropriated</i>	<u>232,273</u>	<u>232,273</u>	<u>232,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,687,285</u></u>	<u><u>\$9,468,065</u></u>	<u><u>\$9,511,902</u></u>	<u><u>\$43,837</u></u>

See accompanying notes to the basic financial statements



**Jefferson County, Ohio**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2024**

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental	\$13,042,975	\$9,610,324	\$9,610,324	\$0
Other	<u>0</u>	<u>131,857</u>	<u>131,857</u>	<u>0</u>
<i>Total Revenues</i>	13,042,975	9,742,181	9,742,181	0
<b>Expenditures</b>				
Current:				
Human Services	<u>13,057,076</u>	<u>9,664,251</u>	<u>9,656,687</u>	<u>7,564</u>
Net Change in Fund Balance	(14,101)	77,930	85,494	7,564
<i>Fund Balance Beginning of Year</i>	8,034	8,034	8,034	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,101</u>	<u>14,101</u>	<u>14,101</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,034</u></u>	<u><u>\$100,065</u></u>	<u><u>\$107,629</u></u>	<u><u>\$7,564</u></u>

See accompanying notes to the basic financial statements

**Jefferson 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**

	<b>Budgeted Amounts</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Permissive Sales Taxes	\$3,475,000	\$4,133,729	\$4,133,729	\$0
Charges for Services	35,000	197,219	197,219	0
Fines and Forfeitures	0	17,992	17,992	0
Intergovernmental	5,200,000	5,984,140	6,038,132	53,992
Interest	2,500	50,523	50,523	0
Other	130,000	355,240	355,240	0
<i>Total Revenues</i>	8,842,500	10,738,843	10,792,835	53,992
<b>Expenditures</b>				
Current:				
Public Works	9,332,298	12,096,388	11,613,320	483,068
Excess of Revenues Under Expenditures	(489,798)	(1,357,545)	(820,485)	537,060
<b>Other Financing Uses</b>				
Transfers Out	0	(300,630)	(300,630)	0
Net Change in Fund Balance	(489,798)	(1,658,175)	(1,121,115)	537,060
<i>Fund Balance Beginning of Year</i>	3,299,140	3,299,140	3,299,140	0
<i>Prior Year Encumbrances Appropriated</i>	566,429	566,429	566,429	0
<i>Fund Balance End of Year</i>	<u>\$3,375,771</u>	<u>\$2,207,394</u>	<u>\$2,744,454</u>	<u>\$537,060</u>

See accompanying notes to the basic financial statements

**Jefferson 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**

	<b>Budgeted Amounts</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Property Taxes	\$3,997,445	\$4,094,502	\$4,094,502	\$0
Charges for Services	643,000	681,100	681,100	0
Intergovernmental	6,652,135	6,792,307	6,792,307	0
Rent	25,000	16,930	16,930	0
Other	204,000	175,973	175,973	0
<i>Total Revenues</i>	11,521,580	11,760,812	11,760,812	0
<b>Expenditures</b>				
Current:				
Health	11,620,970	11,702,832	11,702,396	436
Excess of Revenues Over (Under) Expenditures	(99,390)	57,980	58,416	436
<b>Other Financing Uses</b>				
Transfers Out	(38,000)	(120,000)	(120,000)	0
Net Change in Fund Balance	(137,390)	(62,020)	(61,584)	436
<i>Fund Balance Beginning of Year</i>	8,052,274	8,052,274	8,052,274	0
<i>Fund Balance End of Year</i>	<u>\$7,914,884</u>	<u>\$7,990,254</u>	<u>\$7,990,690</u>	<u>\$436</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2024**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,275,164	\$3,317,255	\$4,592,419	\$3,958,056
Cash and Cash Equivalents in Segregated Accounts	16,869	48,012	64,881	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	4,210,947
Materials and Supplies Inventory	20,420	274,332	294,752	0
Receivables:				
Permissive Sales Taxes	28,860	86,579	115,439	0
Accounts	398,045	565,532	963,577	167,793
Interfund	0	0	0	1,061,000
Leases	0	331,572	331,572	0
Prepaid Items	1,973	20,989	22,962	348,937
<i>Total Current Assets</i>	<u>1,741,331</u>	<u>4,644,271</u>	<u>6,385,602</u>	<u>9,746,733</u>
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,004,793	0	1,004,793	0
Special Assessments Receivable	201	0	201	0
Net OPEB Asset	15,662	46,983	62,645	0
Non-Depreciable Capital Assets	1,196,154	453,782	1,649,936	0
Depreciable Capital Assets, Net	35,636,418	19,927,758	55,564,176	0
<i>Total Noncurrent Assets</i>	<u>37,853,228</u>	<u>20,428,523</u>	<u>58,281,751</u>	<u>0</u>
<i>Total Assets</i>	<u>39,594,559</u>	<u>25,072,794</u>	<u>64,667,353</u>	<u>9,746,733</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	7,993	2,598	10,591	0
Pension	147,760	443,280	591,040	0
OPEB	13,752	41,258	55,010	0
Asset Retirement Obligations	697,342	0	697,342	0
<i>Total Deferred Outflows of Resources</i>	<u>866,847</u>	<u>487,136</u>	<u>1,353,983</u>	<u>0</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	49,803	62,756	112,559	0
Accrued Wages and Benefits Payable	12,271	26,878	39,149	0
Interfund Payable	1,259	1,880	3,139	371,120
Intergovernmental Payable	29,407	301,658	331,065	0
Contracts Payable	97,800	263,219	361,019	0
Retainage Payable	0	97,724	97,724	0
Claims Payable - Health Benefits	0	0	0	1,173,972
Accrued Interest Payable	172,874	707	173,581	0
Current Portion of Compensated Absences Payable	31,567	72,851	104,418	0
Current Portion of General Obligation Bonds Payable	104,900	112,100	217,000	0
Current Portion of Revenue Bonds Payable	243,000	0	243,000	0
Current Portion of OPWC Loans Payable	11,766	42,906	54,672	0
Current Portion of Ohio EPA Loan Payable	308,612	481,841	790,453	0
Payroll Withholdings	26,433	11,532	37,965	0
<i>Total Current Liabilities</i>	<u>1,089,692</u>	<u>1,476,052</u>	<u>2,565,744</u>	<u>1,545,092</u>
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	33,725	129,379	163,104	0
General Obligation Bonds Payable	1,323,300	452,800	1,776,100	0
Revenue Bonds Payable	10,654,500	0	10,654,500	0
OPWC Loans Payable	35,291	678,829	714,120	0
Ohio EPA Loan Payable	6,378,235	3,813,882	10,192,117	0
Asset Retirement Obligations	1,310,250	0	1,310,250	0
Net Pension Liability	470,059	1,410,176	1,880,235	0
<i>Total Long-Term Liabilities</i>	<u>20,205,360</u>	<u>6,485,066</u>	<u>26,690,426</u>	<u>0</u>
<i>Total Liabilities</i>	<u>21,295,052</u>	<u>7,961,118</u>	<u>29,256,170</u>	<u>1,545,092</u>
<b>Deferred Inflows of Resources</b>				
Pension	1,572	4,715	6,287	0
OPEB	9,064	27,193	36,257	0
Leases	0	331,572	331,572	0
<i>Total Deferred Inflows of Resources</i>	<u>10,636</u>	<u>363,480</u>	<u>374,116</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	17,683,161	14,440,837	32,123,998	0
Restricted for:				
Debt Service	216,360	0	216,360	0
OPEB Plans	15,662	46,983	62,645	0
Replacement and Improvement	615,760	0	615,760	0
Unrestricted	624,775	2,747,512	3,372,287	8,201,641
<i>Total Net Position</i>	<u>\$19,155,718</u>	<u>\$17,235,332</u>	<u>\$36,391,050</u>	<u>\$8,201,641</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2024**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Operating Revenues</b>				
Charges for Services	\$2,184,780	\$6,127,373	\$8,312,153	\$9,526,790
Leases	0	24,480	24,480	0
Other	0	1,544	1,544	392,450
<i>Total Operating Revenues</i>	<u>2,184,780</u>	<u>6,153,397</u>	<u>8,338,177</u>	<u>9,919,240</u>
<b>Operating Expenses</b>				
Personal Services	625,108	1,420,504	2,045,612	13,556
Contractual Services	725,270	3,750,354	4,475,624	575,030
Materials and Supplies	41,060	266,961	308,021	0
Claims - Health	0	0	0	11,035,646
Depreciation	1,508,629	1,219,575	2,728,204	0
Other	0	23,455	23,455	0
<i>Total Operating Expenses</i>	<u>2,900,067</u>	<u>6,680,849</u>	<u>9,580,916</u>	<u>11,624,232</u>
Operating Loss	<u>(715,287)</u>	<u>(527,452)</u>	<u>(1,242,739)</u>	<u>(1,704,992)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Permissive Sales Taxes	527,540	295,505	823,045	0
Investment Earnings and Other Interest	0	36,685	36,685	186,881
Operating Grants	827	1,863	2,690	0
Loss on Disposal of Capital Assets	(31,448)	0	(31,448)	0
Interest	(265,936)	(79,287)	(345,223)	0
Other Non-Operating Revenues	0	12,236	12,236	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>230,983</u>	<u>267,002</u>	<u>497,985</u>	<u>186,881</u>
Loss Before Contributions	<u>(484,304)</u>	<u>(260,450)</u>	<u>(744,754)</u>	<u>(1,518,111)</u>
<i>Capital Contributions</i>	<u>971,177</u>	<u>71,849</u>	<u>1,043,026</u>	<u>0</u>
Change in Net Position	<u>486,873</u>	<u>(188,601)</u>	<u>298,272</u>	<u>(1,518,111)</u>
<i>Net Position Beginning of Year as Previously Reported</i>	<u>18,690,436</u>	<u>17,524,758</u>	<u>36,215,194</u>	<u>9,719,752</u>
Restatement - Note 3	<u>(21,591)</u>	<u>(100,825)</u>	<u>(122,416)</u>	<u>0</u>
<i>Restated Net Position Beginning of Year</i>	<u>18,668,845</u>	<u>17,423,933</u>	<u>36,092,778</u>	<u>9,719,752</u>
<i>Net Position End of Year</i>	<u>\$19,155,718</u>	<u>\$17,235,332</u>	<u>\$36,391,050</u>	<u>\$8,201,641</u>

See accompanying notes to the basic financial statements

**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2024**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$2,161,136	\$6,114,508	\$8,275,644	\$0
Cash Received from Interfund Services - Health Benefits	0	0	0	9,526,790
Cash Payments for Employee Services and Benefits	(585,575)	(1,387,543)	(1,973,118)	0
Cash Payments for Goods and Services	(729,760)	(3,911,047)	(4,640,807)	(937,523)
Cash Payments for Claims - Health	0	0	0	(12,867,053)
Other Operating Revenues	0	1,544	1,544	2,692,941
Other Operating Expenses	0	(23,455)	(23,455)	0
Other Non-Operating Revenues	0	12,600	12,600	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>845,801</u>	<u>806,607</u>	<u>1,652,408</u>	<u>(1,584,845)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Cash Received from Interfund Loans	0	0	0	568,120
Cash Payments for Interfund Loans	0	0	0	(736,392)
Operating Grants	827	14,363	15,190	0
Permissive Sales Taxes	522,892	281,563	804,455	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>523,719</u>	<u>295,926</u>	<u>819,645</u>	<u>(168,272)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Payments for Capital Acquisitions	(1,076,363)	(1,967,164)	(3,043,527)	0
OPWC Loans Issued	0	401,361	401,361	0
Ohio EPA Loans Issued	193,549	1,305,830	1,499,379	0
Tap-In Fees	2,000	71,849	73,849	0
Capital Grants	1,000,000	0	1,000,000	0
Special Assessments	16,923	0	16,923	0
Leases	0	24,116	24,116	0
Interest Received from Leases	0	5,641	5,641	0
Principal Paid on Debt:				
General Obligation Bonds	(132,700)	(107,600)	(240,300)	0
Revenue Bonds	(237,500)	0	(237,500)	0
OPWC Loans	(11,766)	(16,239)	(28,005)	0
Ohio EPA Loans	(288,305)	(712,934)	(1,001,239)	0
Interest Paid on Debt	(269,161)	(79,381)	(348,542)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(803,323)</u>	<u>(1,074,521)</u>	<u>(1,877,844)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest Received from Investments	0	31,044	31,044	186,881
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>566,197</u>	<u>59,056</u>	<u>625,253</u>	<u>(1,566,236)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,730,629</u>	<u>3,306,211</u>	<u>5,036,840</u>	<u>9,735,239</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,296,826</u>	<u>\$3,365,267</u>	<u>\$5,662,093</u>	<u>\$8,169,003</u>

(Continued)

**Jefferson County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2024**

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
<b>Reconciliation of Cash and Cash Equivalents End of Year to Statement of Net Position - Proprietary Fund Accounts</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,275,164	\$3,317,255	\$4,592,419	\$3,958,056
Cash and Cash Equivalents in Segregated Accounts	16,869	48,012	64,881	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	4,210,947
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,004,793	0	1,004,793	0
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,296,826</u>	<u>\$3,365,267</u>	<u>\$5,662,093</u>	<u>\$8,169,003</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Loss	(\$715,287)	(\$527,452)	(\$1,242,739)	(\$1,704,992)
Adjustments:				
Depreciation	1,508,629	1,219,575	2,728,204	0
Non-Operating Revenues	0	12,600	12,600	0
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in Materials and Supplies Inventory	(20,420)	1,323	(19,097)	0
(Increase) Decrease in Accounts Receivable	(23,644)	(12,865)	(36,509)	26,168
(Increase) Decrease in Prepaid Items	2,191	(12,660)	(10,469)	(348,937)
Decrease in Net OPEB Asset	2,785	8,352	11,137	0
Decrease in Deferred Outflows of Resources - Pension	51,045	153,134	204,179	0
Decrease in Deferred Outflows of Resources - OPEB	16,838	50,513	67,351	0
Decrease in Deferred Outflows of Resources - Asset Retirement Obligations	34,460	0	34,460	0
Increase in Accounts Payable	29,202	22,653	51,855	0
Increase in Accrued Wages and Benefits Payable	3,691	9,896	13,587	0
Decrease in Interfund Payable	(183)	(23)	(206)	0
Increase (Decrease) in Intergovernmental Payable	(7,968)	99,951	91,983	0
Increase in Claims Payable - Health	0	0	0	442,916
Increase (Decrease) in Payroll Withholdings Liability	15,474	(6,542)	8,932	0
Decrease in Matured Severance Payable	0	(2,300)	(2,300)	0
Increase in Compensated Absences Payable	17,234	19,673	36,907	0
Increase in Net Pension Liability	43,984	131,949	175,933	0
Decrease in Deferred Inflows of Resources - Pension	(90,047)	(270,141)	(360,188)	0
Decrease in Deferred Inflows of Resources - OPEB	(22,183)	(66,549)	(88,732)	0
Decrease in Deferred Inflows of Resources - Leases	0	(24,480)	(24,480)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$845,801</u>	<u>\$806,607</u>	<u>\$1,652,408</u>	<u>(\$1,584,845)</u>

**Noncash Activities:**

The Sewer Fund had prior year accruals for contracts payable in the amount of \$528,649  
The Sewer Fund has contracts payable for capital assets in the amount of \$97,800  
The Sewer Fund had prior year accruals for capital grants receivable in the amount of \$30,823  
The Water Fund had prior year accruals for contracts payable in the amount of \$3,229  
The Water Fund has contracts payable for capital assets in the amount of \$263,219  
The Water Fund has retainage payable for capital assets in the amount of \$97,724

See accompanying notes to the basic financial statements

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

	<u>Custodial</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$5,612,806
Cash and Cash Equivalents in Segregated Accounts	623,729
Receivables:	
Property Taxes	97,249,247
Accounts	498,196
Special Assessments	668,737
Intergovernmental	<u>3,849,016</u>
<i>Total Assets</i>	<u>108,501,731</u>
<b>Liabilities</b>	
Intergovernmental Payable	<u>6,260,828</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>78,045,833</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$24,195,070</u></u>

See accompanying notes to the basic financial statements



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

	<u>Custodial</u>
<b>Additions</b>	
Intergovernmental	\$7,253,567
Amounts Received as Fiscal Agent	9,855,020
Licenses, Permits, and Fees Collected for Other Governments	8,767,369
Fines and Forfeitures for Other Governments	1,764,460
Property Tax Collections for Other Governments	80,565,766
Special Assessment Collections for Other Governments	303,457
Miscellaneous	<u>76,820</u>
<i>Total Additions</i>	<u>108,586,459</u>
<b>Deductions</b>	
Distributions to the State of Ohio	10,599,231
Distributions of State Funds to Other Governments	7,557,310
Property Tax Distributions to Other Governments	76,784,529
Special Assessment Distributions to Other Governments	219,104
Distributions to Individuals	5,000
Distributions as Fiscal Agent	<u>9,497,293</u>
<i>Total Deductions</i>	<u>104,662,467</u>
Change in Fiduciary Net Position	3,923,992
<i>Net Position Beginning of Year</i>	<u>20,271,078</u>
<i>Net Position End of Year</i>	<u><u>\$24,195,070</u></u>

See accompanying notes to the basic financial statements

This page intentionally left blank

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

---

**NOTE 1 - DESCRIPTION OF THE COUNTY AND REPORTING ENTITY**

Jefferson County, Ohio (The County) was created July 29, 1797. The County is comprised of fourteen townships and nineteen municipalities. The County is governed by a board of three commissioners elected by the voters. Other elected officials that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge, and three County Court Judges.

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 administrator of public services for the County, including each of these departments.

*Reporting Entity:*

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Jefferson County, this includes the Board of Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Law Library Resources Board, the Jefferson County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the 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 primary government. The County has one entity that meets the requirements to be reported as a discretely presented component unit.

*The Jefferson County Land Reutilization Corporation (Land Bank)* is a county land reutilization corporation that was formed on May 9, 2014, when the Jefferson County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code 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, and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The County may impose its will on the Land Bank and the relationship between the primary government and the organization is such that exclusion would have caused the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column. Separately issued financial statements can be obtained from the Jefferson County Land Bank.

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

---

*The Jefferson County Regional Airport Authority (JCRAA)* meets the blended component unit criteria of Governmental Accounting Standards Board (GASB) Statement Numbers 14, 39, and 61 and is included within the activity of the Airpark special revenue fund.

The JCRAA is a legally separate organization, which is governed by a board of trustees. The Jefferson County Board of County Commissioners appoints the majority of the board. The purpose of the JCRAA is to provide administrative duties of airpark. The County can impose its will on the JCRAA, and has a financial benefit/burden relationship with the JCRAA. The JCRAA's sole activity is a service contract with the County to manage the County-owned airport on behalf of the County. These management services are provided solely to the County. Based upon the JCRAA solely providing services to the County, the JCRAA is presented as a blended component unit. Separately issued financial statements can be obtained from the Jefferson County Regional Airport Authority.

The following potential component units have been excluded from the County's financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, issues debt, or levies taxes.

*Jefferson County Agricultural Society*  
*Jefferson County Educational Service Center*  
*Jefferson County Community Action Council*  
*Jefferson County Historical Society*  
*Jefferson County Joint Vocational School District*  
*Jefferson County Taxpayers Association*  
*Jefferson County Land Office*  
*Public Library of Steubenville and Jefferson County*  
*Prime Time Office on Aging*  
*JeffCo Workshop*

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

*Jefferson Soil and Water Conservation District* is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

*Jefferson County General Health District* is governed by the Board of Health which oversees the operation of the health district and is elected by a regional advisory council composed of township trustees and mayors of participating municipalities. The Board adopts its own budget, which is approved by the County Budget Commission as a ministerial function, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District.

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

---

*Local Emergency Planning Commission (LEPC)* is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the LEPC is reported to the Emergency Response Commission.

The following operation has been identified as a joint venture of Jefferson County. Additional financial information concerning the joint venture is presented in Note 21.

*Jefferson County Regional Planning Commission*

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 22.

*Eastern Ohio Correction Center*  
*Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)*  
*Oakview Juvenile Residential Center*  
*Area Office on Aging*  
*Ohio Mid-Eastern Governments Association (OMEGA)*  
*Jefferson County Family and Children First Council*  
*Jefferson-Belmont Joint Solid Waste Authority*  
*Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments*  
*Jefferson County Port Authority*  
*Mid Eastern Ohio Regional Council of Governments (MEORC)*

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 23.

*Jefferson Metropolitan Housing Authority*  
*Eastern Gateway Community College*  
*Friendship Park District*

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 24.

*County Risk Sharing Authority (CORSA)*  
*Jefferson Health Plan*  
*County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (CCAO)*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

---

***Basis of Presentation***

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

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

***Fund Accounting***

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

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

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

---

**Public Assistance Fund** The Public Assistance Fund accounts for various Federal and State grants as well as transfers from the General Fund restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

**Motor Vehicle Gasoline Tax (MVGT) Fund** The MVGT Fund accounts for revenue derived from motor vehicle licenses, gasoline taxes, grants, permissive sales taxes, and interest. Expenditures in this fund are restricted by State law to County road and bridge repair/improvements programs.

**Developmental Disabilities Fund** The Developmental Disabilities Fund accounts for Federal and State grant monies and a county-wide property tax levy restricted to providing services for the developmentally disabled residents of the County.

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

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

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

**Sewer Fund** The Sewer Fund accounts for sanitary sewer services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

**Water Fund** The Water Fund accounts for water services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

**Internal Service Funds** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The Internal Service Funds are used to account for the operation of the County's self-insurance program for employee health benefits and prescription drugs, and the County's workers' compensation coverage through a group retrospective rating plan.

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

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the 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; for State shared resources received from the State and distributed to other local governments; and for various fines and fees collected and distributed through the courts for the benefit of others.

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

---

***Measurement Focus***

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

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

For proprietary funds, the statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary funds also present a statement of cash flows which provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

***Basis of Accounting***

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

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



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

---

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 7). Revenue from grants, entitlements and donations is recognized in the fiscal 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 a 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 to be both measurable and available at year-end: sales tax (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB, as well as asset retirement obligations, and deferred charge on refunding. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred charge on refunding represents the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt. The deferred charge on refunding is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, permissive sales tax revenue, state-levied and locally shared taxes, grants and entitlements, and fines, forfeitures, and settlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 23. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 14 and 15)

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

---

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

***Budgetary Process***

All funds, except custodial funds, are legally required to be budgeted and appropriated. 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 County Commissioners at the fund, program, department, and object level.

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 when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2024 upon which the final appropriations were based.

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 appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year, including amounts automatically carried forward from prior years.

***Pensions/Other Postemployment Benefits (OPEB)***

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

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

---

***Cash, Cash Equivalents, and Investments***

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management.

The Self Insurance – Health Internal Service Fund made disbursements in excess of its equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the General Fund.

Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented as "Cash and Cash Equivalents in Segregated Accounts," since they are not required to be deposited with the County Treasurer.

The County participates in a risk sharing, claims servicing, and insurance purchasing pool and its balance within the pool is reported as "Cash and Cash Equivalents with Fiscal Agents." Interim monies, not invested in securities at year-end, which are held by a fiscal agent in trust for the benefit of the County Children's Home are also reported as "Cash and Cash Equivalents with Fiscal Agents."

During 2024, investments were limited to STAR Ohio, mutual funds, negotiable certificates of deposit, United States Treasury Notes, and United States Agency Securities. Except for nonparticipating investment contracts and STAR Ohio, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

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

STAR Ohio reserves the right to limit participant transactions 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 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 \$3,183,181, which includes \$2,558,774 assigned from other County funds.

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

---

***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the General Fund represent unclaimed monies, which are legally required to be maintained until the end of a five-year holding period. Special assessments receivables are presented as restricted assets as their use is limited by the authorizing statute. Restricted assets in the enterprise funds represent amounts held in trust by the OPEB plans for future benefits. Restricted assets have also been reported for monies and investments for the benefit of the County Children's Home (held either by the County or by a fiscal agent), and those required by the County's revenue bond covenants.

***Receivables and Payables***

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using these criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

***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.

***Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets utilized by the enterprise funds are reported both in the business type activities column of the government-wide statement of net position and in the funds.

All capital assets (except for intangible right-to-use lease assets which are discussed later) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) Donated capital assets are recorded at their acquisition values as of the date received. The capitalization threshold is 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. All infrastructure of the County has been reported, including infrastructure acquired or constructed prior to 1980.

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

---

All reported capital assets are depreciated except for land 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. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Land Improvements	20 Years	N/A
Buildings and Improvements	20-40 Years	40 Years
Machinery and Equipment	5-20 Years	3-20 Years
Infrastructure	4-100 Years	40-50 Years
Vehicles	5-15 Years	5 Years

The County is reporting intangible right to use assets related to lease assets. The lease assets include buildings and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subsequently, these intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

***Internal Balances***

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

***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.

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.

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is more likely than not that the employer will compensate the employees for the benefits through paid time off or will settle the benefits at separation. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

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

---

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 Severance Payable" in the fund from which the employees who have accumulated unpaid leave are paid.

***Accrued Liabilities and Long-Term Obligations***

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

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

***Unamortized Bond Insurance Premiums, Bond Discounts, Bond Premiums, and Bond Issuance Costs***

On the government wide financial statements, bond insurance premiums, bond premiums, and bond discounts are amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. On the governmental fund financial statements bond insurance premiums, bond premiums, bond discounts and bond issuance costs are recognized in the period in which the bonds are 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 the bond escrow agent.

Bond issuance costs are expensed in the funds in the period the bonds are issued.

***Leases***

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

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

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

---

***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.

***Fund Balance***

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

**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” includes items that are not expected to be converted to cash. Nonspendable fund balance in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants.

**Restricted:** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The amount assigned in the General Fund represents program encumbrances.

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

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

---

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investments in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances 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 their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Of the restricted net position, none has resulted from enabling legislation. Restricted net position for unclaimed monies 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 OPEB plans represent the corresponding restricted asset amounts held in trust by the OPEB plans for future benefits.

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

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, sale of water, leases, and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

***Capital Contributions***

Contributions of capital arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

***Internal Activity***

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

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 proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***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.



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

---

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION**

***Changes in Accounting Principles***

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

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

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

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

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

***Restatement of Net Position and Fund Net Position***

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

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

	12/31/2023 As Previously Reported	Change in Accounting Principles GASB 101	12/31/2023 As Restated
<b>Government-Wide</b>			
Governmental Activities	\$157,625,498	(\$2,903,993)	\$154,721,505
Business-Type Activities	36,215,194	(122,416)	36,092,778
<b>Total Primary Government</b>	<b>\$193,840,692</b>	<b>(\$3,026,409)</b>	<b>\$190,814,283</b>
<b>Governmental Funds</b>			
Major Funds:			
General	\$10,417,714	\$0	\$10,417,714
Public Assistance	(424,280)	0	(424,280)
Motor Vehicle Gasoline Tax	5,544,969	0	5,544,969
Developmental Disabilities	9,155,356	0	9,155,356
All Other Governmental Funds	25,798,025	0	25,798,025
<b>Total Governmental Funds</b>	<b>\$50,491,784</b>	<b>\$0</b>	<b>\$50,491,784</b>
<b>Proprietary Funds</b>			
Enterprise Funds:			
Sewer	\$18,690,436	(\$21,591)	\$18,668,845
Water	17,524,758	(100,825)	17,423,933
<b>Total Enterprise Funds</b>	<b>\$36,215,194</b>	<b>(\$122,416)</b>	<b>\$36,092,778</b>
Governmental Activities - Internal Service Funds	<b>\$9,719,752</b>	<b>\$0</b>	<b>\$9,719,752</b>

**NOTE 4 - 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 and major 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 as follows:

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

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

4. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference between the beginning and end of the year is reflected in the following tables as unrecorded cash.
5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
6. The investment market value adjustment is the amount recorded to bring investments to market value on the balance sheet (GAAP basis) that is not recorded on the budgetary (Cash basis).

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

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
GAAP Basis	\$1,982,160	\$305,911	\$605,402	\$94,854
Net Adjustment for				
Revenue Accruals	(226,436)	43,112	(643,446)	(112,800)
Beginning Unrecorded Cash	516,894	0	0	0
Ending Unrecorded Cash	(503,157)	0	0	0
Beginning Custodial Allocation	662,786	0	0	89,661
Ending Custodial Allocation	(649,508)	0	0	(80,128)
Beginning Investment Market				
Value Adjustment	(545,535)	0	0	0
Ending Investment Market				
Value Adjustment	187,296	0	0	0
Net Adjustment for				
Expenditure Accruals	271,837	(263,529)	728,967	(53,171)
Encumbrances	(197,994)	0	(1,812,038)	0
Budget Basis	<u>\$1,498,343</u>	<u>\$85,494</u>	<u>(\$1,121,115)</u>	<u>(\$61,584)</u>

**NOTE 5 - ACCOUNTABILITY**

The Public Assistance Fund had a deficit fund balance as of December 31, 2024, in the amount of (\$118,369). This deficit is the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

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

---

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

1. United States Treasury bills, 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 obligations 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 two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years 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 ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
  - 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 standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

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

---

- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
- 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
- 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature 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 it will be held to maturity.

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

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

### ***Cash on Hand***

At year-end, the County had \$3,000 in undeposited cash on hand which is included on the financial statements of the County as part of Equity in Pooled Cash and Cash Equivalents.

### ***Cash with Fiscal Agents***

At December 31, 2024, the County's Self Insurance – Health internal service fund had a \$4,210,947 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 24). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

### ***Investments***

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

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

Measurement/Investment	Measurement Amount	Maturity	Rating*	Percent of Total Investments
<u>Net Asset Value Per Share</u>				
STAR Ohio	\$5,457,087	27.2 days	AAA	22.25%
<u>Fair Value Level One Inputs</u>				
Mutual Funds	899,079	N/A	N/A	3.67%
<u>Fair Value Level Two Inputs</u>				
United States Treasury Notes	138,731	Less than six months	AA+	0.57%
United States Treasury Notes	146,578	Less than one year	AA+	0.60%
United States Treasury Notes	2,809,307	Less than three years	AA+	11.46%
United States Treasury Notes	2,047,104	Less than five years	AA+	8.35%
United States Agency Securities	842,678	Less than six months	AA+	3.44%
United States Agency Securities	2,657,058	Less than one year	AA+	10.84%
United States Agency Securities	1,020,977	Less than three years	AA+	4.16%
United States Agency Securities	1,455,568	Less than five years	AA+	5.94%
Negotiable Certificates of Deposit	1,222,050	Less than six months	N/A	4.98%
Negotiable Certificates of Deposit	969,192	Less than one year	N/A	3.95%
Negotiable Certificates of Deposit	1,485,944	Less than three years	N/A	6.06%
Negotiable Certificates of Deposit	3,370,984	Less than five years	N/A	13.73%
Total Fair Value Level Two Inputs	18,166,171			
Total Investments	\$24,522,337			100.00%

\* Applicable investments rated by either Standard & Poor's or Moody's Investor Services.

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 previous chart identifies the County's recurring fair value measurements as of December 31, 2024. The mutual fund is measured at fair value and is valued 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).

Investments held by fiscal agents include mutual funds that were donated to the County, not purchased by the County. The STAR Ohio investment is part of the internal investment pool.

Interest Rate Risk: The County's investment policy addresses interest rate risk to the extent that it requires, to the extent possible, investments will match anticipated cash flow requirements.

Credit Risk: The credit ratings for the County's securities are listed above. Ohio Law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization. The County has no investment policy that would further limit its investment choices.

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

---

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

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer. The percentage of total investments is listed in the preceding table.

**NOTE 7 - PROPERTY TAXES**

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

2024 real property taxes are levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2024 public utility property taxes became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was \$11.05 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2024 property tax receipts were based are as follows:

Real Property	\$1,408,098,320
Public Utility Personal Property	468,169,290
Total Assessed Property Value	<u><u>\$1,876,267,610</u></u>

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

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

---

**NOTE 8 - TAX ABATEMENTS**

County property taxes were reduced under Community Reinvestment Area agreements entered into by the City of Steubenville. The abatements resulted in a reduction of County property tax revenue of \$58,276.

**NOTE 9 - PERMISSIVE SALES AND USE TAX**

On June 16, 1977, the County Commissioners adopted a resolution which imposed a one half of one percent permissive sales tax and use tax (Piggy Back tax) as set forth in Section 5739.021 of the Ohio Revised Code. The tax became effective July 1, 1977, as a continuing tax.

On April 9, 1987, the County Commissioners imposed a one half of one percent increase in the permissive sales tax (Piggy Back Tax) in Jefferson County. The tax became effective August 1, 1987, for a five year period. On November 5, 1991, an additional one half of one percent was approved by the voters of Jefferson County as a continuing tax.

On September 30, 1994, the County Commissioners adopted resolution 1994-28 imposing two additional one fourth of one percent permissive sales and use taxes (Piggy Back taxes) as set forth by Sections 5739.026(A)(3) and 5741.023 of the Ohio Revised Code. The tax was imposed as a continuing tax.

The revenue distributions are as follows: \$700,000 or thirty-five percent (whichever is greater) debt reduction. Of the remaining collections: 61.54 percent for road and bridge improvements, 11.54 percent for Water and Sewer improvements, 7.69 percent for building improvements associated with the General Fund, 7.69 percent for emergency associated with the General Fund, 7.69 percent for recreational improvements, 3.85 percent for computerization and geographical information systems.

**NOTE 10 - RECEIVABLES**

Receivables at December 31, 2024, consisted of taxes, special assessments, interfund, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements, leases, and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables, except for delinquent property taxes, certain special assessments, opioid settlement monies, and leases are expected to be collected within one year.

Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$4,107,078 may not be collected within one year.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The County has no future year special assessments collection scheduled.

A summary of the principal items of intergovernmental receivables follows:



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

---

**Governmental Activities**

Jail Operating Levy - Detention	\$475,872
Indigent Fee Reimbursement	103,181
Homestead/Rollback, SB 3 and HB 66 Reimbursement	531,619
Local Government Funding	655,507
Motor Vehicle License and Gas Tax	2,770,090
Gasoline Sales to Other Governments	4,019
Casino Tax Revenue	470,961
Child Support Enforcement Agency Grants	293,223
County Airpark Grants	1,346,776
MVGT Fund Grants	620,401
Mental Health Fund Grants	1,163,948
Court/Corrections Fund Grants	556,241
Emergency 911 Fund Grants	37,906
Permissive Sheriff Fund Grants	24,418
Children Services Fund Grants	634,705
Developmental Disabilities Fund Grants	1,861,279
Jail Operating Levy Fund Grants	13,014
CDBG Fund Grants	194,609
Total Governmental Activities	<u><u>\$11,757,769</u></u>

***Opioid Settlement Monies***

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$1,220,007 as a receivable related to opioid settlement monies in the OneOhio Opioid Settlement Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$1,075,314 not expected to be collected within one year of the date of the financial statements.

***Leases Receivable***

The County is reporting leases receivable of \$614,506 in the General Fund, \$15,436 in the Other Nonmajor Governmental Funds, and \$331,572 in the Water Enterprise Fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of \$119,454 and interest revenue of \$8,271 in the General Fund, lease revenue of \$14,584 and interest revenue of \$618 in Other Nonmajor Governmental Funds and recognized lease revenue of \$24,480 and interest revenue of \$5,641 in the Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

*Office Building* – The County owns an office building in proximity to the County Courthouse. The building is used to provide office space for certain County boards, departments, and agencies. The remaining space is leased to tenants. A summary of applicable lease terms is presented in the table below.

*Cellular Service Tower Leases* – The County has entered into various lease agreements with cellular service providers on a 911 Radio Tower and on various water towers, at varying years and terms as follows:

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

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
<i>Office Building</i>				
American Heroes Medical Services	2024	3	2027	Monthly
Manpower Group	2024	5	2029	Monthly
Ohio Valley Counseling	2024	5	2029	Monthly
Ohio Valley Title	2024	5	2029	Monthly
Yost Insurance	2024	3	2027	Monthly
Markosky Engineering	2024	2	2026	Monthly
Social Security Administration	2022	2	2024	Monthly
Steel Valley Diversified	2021	3	2024	Monthly
IC Care Solutions	2022	3	2025	Monthly
The Ohio State University Extension Office	2022	3	2025	Monthly
Ohio State Legal Services Association	2023	10	2033	Monthly
<i>Cellular Service (911 Tower)</i>				
Agile Network Builders	2016	10	2025	Monthly
<i>Cellular Service (Water Towers)</i>				
Citynet	2008	20	2028	Monthly
T-Mobile	2018	20	2038	Monthly
AT & T	2014	18	2031	Annual

A summary of future lease amounts receivable is as follows:

Year	General		Other Nonmajor Governmental		Water	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$124,952	\$9,331	\$15,436	\$222	\$25,101	\$5,220
2026	110,751	7,211	0	0	25,743	4,786
2027	101,175	5,288	0	0	26,405	4,338
2028	100,303	3,441	0	0	26,712	3,876
2029	58,108	1,772	0	0	26,153	3,417
2030-2034	113,786	2,620	0	0	117,820	10,453
2035-2038	0	0	0	0	83,638	2,211
	<u>\$609,075</u>	<u>\$29,663</u>	<u>\$15,436</u>	<u>\$222</u>	<u>\$331,572</u>	<u>\$34,301</u>

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

**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
<b>Governmental Activities</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$3,910,848	\$0	\$0	\$3,910,848
Construction in Progress	2,350,792	1,534,028	(1,899,623)	1,985,197
<b><i>Total Nondepreciable Capital Assets</i></b>	<b>6,261,640</b>	<b>1,534,028</b>	<b>(1,899,623)</b>	<b>5,896,045</b>
<b><i>Depreciable Capital Assets</i></b>				
<b><i>Tangible Assets</i></b>				
Land Improvements	1,218,939	851,153	0	2,070,092
Buildings and Improvements	63,747,725	552,386	0	64,300,111
Machinery and Equipment	19,548,770	1,041,988	(422,408)	20,168,350
Infrastructure	142,604,221	5,009,077	(1,909,965)	145,703,333
Vehicles	6,551,770	795,309	(93,063)	7,254,016
<b><i>Total Tangible Assets</i></b>	<b>233,671,425</b>	<b>8,249,913</b>	<b>(2,425,436)</b>	<b>239,495,902</b>
<b><i>Intangible Right to Use</i></b>				
<b><i>Lease Assets</i></b>				
Intangible Right to Use - Buildings	621,757	330,000	(61,429)	890,328
Intangible Right to Use - Equipment	45,144	0	0	45,144
<b><i>Total Intangible Assets</i></b>	<b>666,901</b>	<b>330,000</b>	<b>(61,429)</b>	<b>935,472</b>
<b><i>Total Depreciable Capital Assets</i></b>	<b>234,338,326</b>	<b>8,579,913</b>	<b>(2,486,865)</b>	<b>240,431,374</b>
<b><i>Less Accumulated Depreciation/Amortization</i></b>				
<b><i>Depreciation</i></b>				
Land Improvements	(450,965)	(80,932)	0	(531,897)
Buildings and Improvements	(35,710,122)	(1,979,289)	0	(37,689,411)
Machinery and Equipment	(15,020,634)	(985,529)	422,408	(15,583,755)
Infrastructure	(64,183,309)	(4,944,071)	1,762,860	(67,364,520)
Vehicles	(4,020,382)	(552,026)	93,063	(4,479,345)
<b><i>Total Depreciation</i></b>	<b>(119,385,412)</b>	<b>(8,541,847)</b>	<b>2,278,331</b>	<b>(125,648,928)</b>
<b><i>Intangible Right to Use</i></b>				
<b><i>Lease Assets</i></b>				
Intangible Right to Use - Buildings	(149,385)	(111,712)	61,429	(199,668)
Intangible Right to Use - Equipment	(4,514)	(9,028)	0	(13,542)
<b><i>Total Intangible Assets</i></b>	<b>(153,899)</b>	<b>(120,740)</b>	<b>61,429</b>	<b>(213,210)</b>
<b><i>Total Accumulated Depreciation/Amortization</i></b>	<b>(119,539,311)</b>	<b>(8,662,587)</b>	<b>2,339,760</b>	<b>(125,862,138)</b>
<b><i>Total Depreciable Capital Assets, Net</i></b>	<b>114,799,015</b>	<b>(82,674)</b>	<b>(147,105)</b>	<b>114,569,236</b>
<b><i>Governmental Activities Capital Assets, Net</i></b>	<b>\$121,060,655</b>	<b>\$1,451,354</b>	<b>(\$2,046,728)</b>	<b>\$120,465,281</b>

Capital asset additions for infrastructure includes capital contributions in the amount of \$1,317,549.

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

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

	Depreciation	Amortization	Total
General Government:			
Legislative and Executive	\$674,678	\$9,028	\$683,706
Judicial	164,322	111,712	276,034
Public Safety	1,347,762	0	1,347,762
Public Works	5,146,610	0	5,146,610
Health	412,130	0	412,130
Human Services	178,291	0	178,291
Conservation and Recreation	15,548	0	15,548
Economic Development and Assistance	602,506	0	602,506
Total	<u>\$8,541,847</u>	<u>\$120,740</u>	<u>\$8,662,587</u>

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024
<b>Business-Type Activities</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$279,700	\$14,382	\$0	\$294,082
Construction in Progress	2,905,947	236,390	(1,786,483)	1,355,854
<i>Total Nondepreciable Capital Assets</i>	<u>3,185,647</u>	<u>250,772</u>	<u>(1,786,483)</u>	<u>1,649,936</u>
<b>Depreciable Capital Assets</b>				
<b>Tangible Assets</b>				
Buildings and Improvements	1,146,921	13,444	0	1,160,365
Machinery and Equipment	5,599,385	1,194,318	0	6,793,703
Infrastructure	113,691,370	3,206,243	(53,753)	116,843,860
Vehicles	700,382	92,098	0	792,480
<i>Total Depreciable Capital Assets</i>	<u>121,138,058</u>	<u>4,506,103</u>	<u>(53,753)</u>	<u>125,590,408</u>
<b>Less Accumulated Depreciation</b>				
<b>Depreciation</b>				
Buildings and Improvements	(860,467)	(37,775)	0	(898,242)
Machinery and Equipment	(1,498,746)	(390,840)	0	(1,889,586)
Infrastructure	(64,431,335)	(2,259,267)	22,305	(66,668,297)
Vehicles	(529,785)	(40,322)	0	(570,107)
<i>Total Accumulated Depreciation</i>	<u>(67,320,333)</u>	<u>(2,728,204)</u>	<u>22,305</u>	<u>(70,026,232)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>53,817,725</u>	<u>1,777,899</u>	<u>(31,448)</u>	<u>55,564,176</u>
<i>Business-Type Capital Assets, Net</i>	<u>\$57,003,372</u>	<u>\$2,028,671</u>	<u>(\$1,817,931)</u>	<u>\$57,214,112</u>

**NOTE 12 - ASSET RETIREMENT OBLIGATIONS**

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any

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

---

tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,310,250 associated with the County waste water treatment facilities, and related infrastructure, were estimated by the County's contracted engineering firm. The estimated remaining useful life of these facilities ranges from 2 years to 34 years.

**NOTE 13 - RISK MANAGEMENT**

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

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to sixty-six member counties and forty-four county-affiliated public entities.

Under the CORSA program, the County has the following coverage:

<u>Type of Coverage</u>	<u>Amount</u>	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	\$1,000,000	Each Occurrence
Products and Completed Operations	1,000,000	Each Occurrence/Annual Aggregate
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Law Enforcement:		
Occurrence or Wrongful Acts Limit	1,000,000/3,000,000	Each Occurrence/Annual Aggregate
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	100,000	Each Occurrence
Ohio Stop Gap:		
Employer's Liability Limit	1,000,000	Each Occurrence
Employee Benefits	1,000,000	Each Occurrence
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Declaratory, Injunctive or Equitable Relief	25,000	Each Occurrence/Annual Aggregate
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate
		(Continued)

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

---

<u>Type of Coverage (Continued)</u>	<u>Amount</u>	
Property:		
Direct Physical Loss or Damage and Collapse:		
Real and Personal Property		
(Includes Electronic Data Processing Equipment)	\$280,077,664	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Errors and Omissions	250,000	Each Occurrence
Accounts Receivable	1,000,000	
Fine Arts	1,000,000	Each Occurrence
Law Enforcement and Therapy Canines	63,000	Each Occurrence
Mobile Medical Equipment	250,000	Each Occurrence
Property in Transit	100,000	Each Occurrence
Flood Damage	125,000,000	Each Occurrence/Annual CORSA Aggregate
Earthquake/Earth Movement Damage	125,000,000	Each Occurrence/Annual CORSA Aggregate
Valuable Papers	2,500,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Service Interruption	2,500,000	
Pollutant Cleanup/Removal	50,000	Each Occurrence
Scheduled 1 & 2 Controlled Substance Cleanup	50,000	
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Breakdown
Sublimits:		
Spoilage	500,000	Each Accident
Expediting Goods	500,000	Each Accident
Electronic Data & Media	250,000	Each Accident
Hazardous Substances	250,000	Each Accident
Amonia Contamination, CFC Refrigerants	500,000	Each Accident
Privacy and Security Liability:		
Third Party	1,000,000	Each Occurrence/Annual Aggregate
Privacy Response Expense	1,000,000	Each Occurrence/Annual Aggregate
Regulatory Proceedings		
and Penalties	1,000,000	Each Occurrence/Annual Aggregate
PCI-DSS Assessments	1,000,000	Each Occurrence/Annual Aggregate
Electronic Equipment Data/Network Interruption	250,000	Each Occurrence/Annual Aggregate
Cyber Extortion	50,000	Each Occurrence/Annual Aggregate
Time Element Coverage:		
Gross Earnings/Extra Expense	2,500,000	Each Occurrence
Contingent Business Interruption	100,000	
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Dog Warden Blanket Bond	2,000	Bond Limit
Money and Securities (Inside & Outside Loss)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper Currency	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Social Engineering Fraud	1,000,000	Each Occurrence
Claims Expense	1,000	Each Occurrence
Deductible on Above Coverages	2,500	Each Occurrence

The amounts of settlements have not exceeded coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year.

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

---

The County participates in the workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 24). The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own 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 employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

Prior to 2015, the County had participated in the State Workers' Compensation retrospective rating and payment program. The County was servicing related run-out claims through an internal service fund through 2023.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County participated in the Jefferson Health Plan during 2024, and employees have the choice of two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. The County pays \$1,532 per month for every eligible employee regardless of what coverage the employee has chosen (\$1,462 for the premium and \$70 for debt reduction). The employee share of the premium for Self-Funded Plans, Inc. is \$139 per month for single, and \$184 per month for family. The employee share of the premium for the Health Plan is \$93 per month for single, and \$129 per month for family. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liability of \$1,173,972 for health insurance reported in the self-insurance – health internal service fund at December 31, 2024, is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. There is no claims liability at December 31, 2024 for workers' compensation, as 2023 represented the final year for eligible run-out claims. A summary of the fund's claims liability during the past two years is as follows:

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

Program	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
Self Insurance - Health				
2023	\$681,829	\$10,195,680	\$10,146,453	\$731,056
2024	731,056	11,203,439 (1)	10,760,523 (2)	1,173,972
Self Insurance - Workers' Compensation				
2023	686	9,657	10,343	0
2024	0	0	0	0
(1) Claims Expense		\$11,035,646		
+ Stop Loss Receivable		167,793		
Current Year Claims		<u>\$11,203,439</u>		
(2) Cash Payments for Claims			\$12,867,053	
- Stop Loss Received for 2024 Claims			2,106,530	
Claims Payments			<u>\$10,760,523</u>	

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

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

The net pension liability 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



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

---

contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. As approved by the legislature in House Bill 33, effective January 1, 2024, the Combined Plan was consolidated into the traditional pension plan, as a separate division. The traditional pension plan now includes members of the legacy combined 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. 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 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 participation in the combined plan is not significant. The County's 2025 financial statements will reflect the effects of the combined plan being consolidated into the traditional pension plan. 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):

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

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

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

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

---

have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

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

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

\*\* These pension and employer health care rates are for the traditional plan. 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 \$4,049,021 for the traditional plan and \$62,717 for the member-directed plan. Of these amounts, \$426,796 is reported as an intergovernmental payable for the traditional plan and \$8,902 for the member-directed plan.

***Plan Description - State Teachers Retirement System (STRS)***

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

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

---

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

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

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

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

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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

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

---

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

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

The County's contractually required contribution to STRS was \$92,993 for 2024. Of this amount, \$3,673 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.16518232%	0.00470026%	
Prior Measurement Date	<u>0.16424668%</u>	<u>0.00513380%</u>	
Change in Proportionate Share	<u>0.00093564%</u>	<u>-0.00043354%</u>	
Proportionate Share of the:			
Net Pension Liability	\$43,245,411	\$904,405	\$44,149,816
Pension Expense	4,507,293	(17,736)	4,489,557

2024 pension expense for the member-directed defined contribution plan was \$62,717. The aggregate pension expense for all pension plans was \$4,600,503 for 2024, including the OPERS Combined Plan.

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

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

	OPERS Traditional Plan	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$706,811	\$56,954	\$763,765
Changes of assumptions	0	41,680	41,680
Net difference between projected and actual earnings on pension plan investments	8,728,768	0	8,728,768
Changes in proportion and differences between County contributions and proportionate share of contributions	109,343	41,856	151,199
County contributions subsequent to the measurement date	<u>4,049,021</u>	<u>49,052</u>	<u>4,098,073</u>
Total Deferred Outflows of Resources	<u>\$13,593,943</u>	<u>\$189,542</u>	<u>\$13,783,485</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$0	\$495	\$495
Changes of assumptions	0	31,373	31,373
Net difference between projected and actual earnings on pension plan investments	0	77,761	77,761
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>144,608</u>	<u>266,913</u>	<u>411,521</u>
Total Deferred Inflows of Resources	<u>\$144,608</u>	<u>\$376,542</u>	<u>\$521,150</u>

\$4,098,073 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 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:

	OPERS Traditional Plan	STRS	Total
Year Ending December 31:			
2025	\$2,112,732	(\$110,092)	\$2,002,640
2026	2,960,319	8,319	2,968,638
2027	5,570,208	(97,648)	5,472,560
2028	<u>(1,242,945)</u>	<u>(36,631)</u>	<u>(1,279,576)</u>
Total	<u>\$9,400,314</u>	<u>(\$236,052)</u>	<u>\$9,164,262</u>

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

---

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the 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 periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	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
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2 percent for 2023.

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized below:

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

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional pension plan, combined plan and the 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 benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
<b>County's proportionate share of the net pension liability</b>			
OPERS Traditional Plan	\$68,079,893	\$43,245,411	\$22,590,334



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

---

***Actuarial Assumptions - STRS***

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

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

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

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

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

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

\* Final target weights reflected at October 1, 2022.

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

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

---

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,458,965	\$904,405	\$435,344

**NOTE 15 - POST-EMPLOYMENT BENEFITS**

See Note 14 for a description of the net OPEB liability (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.

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.

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

---

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:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>	<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>	<b><i>January 1, 2015 through</i></b> <b><i>December 31, 2021</i></b>
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.

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

---

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

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

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

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

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

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.

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

---

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 \$28,958 for 2024. Of this amount, \$714 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

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

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

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

***OPEB Liabilities, 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. For STRS, the net OPEB liability (asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.15964944%	0.00470026%	
Prior Measurement Date	<u>0.15828140%</u>	<u>0.00513380%</u>	
Change in Proportionate Share	<u>-0.00136804%</u>	<u>0.00043354%</u>	
Proportionate Share of the Net OPEB (Asset)	(\$1,440,872)	(\$89,155)	(\$1,530,027)
OPEB Expense	(206,651)	(19,547)	(226,198)

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>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$3,876	\$3,876
Changes of assumptions	370,955	10,974	381,929
Net difference between projected and actual earnings on OPEB plan investments	865,328	0	865,328
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	8,309	8,309
County contributions subsequent to the measurement date	<u>28,958</u>	<u>0</u>	<u>28,958</u>
Total Deferred Outflows of Resources	<u>\$1,265,241</u>	<u>\$23,159</u>	<u>\$1,288,400</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$205,077	\$9,608	\$214,685
Changes of assumptions	619,390	40,208	659,598
Net difference between projected and actual earnings on OPEB plan investments	0	3,828	3,828
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	<u>9,495</u>	<u>750</u>	<u>10,245</u>
Total Deferred Inflows of Resources	<u>\$833,962</u>	<u>\$54,394</u>	<u>\$888,356</u>

\$28,958 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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

Fiscal Year Ending June 30:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2025	(\$42,993)	(\$12,288)	(\$55,281)
2026	63,925	(4,929)	58,996
2027	673,580	(6,550)	667,030
2028	(292,191)	(5,966)	(298,157)
2029	0	(4,605)	(4,605)
Thereafter	<u>0</u>	<u>3,103</u>	<u>3,103</u>
Total	<u>\$402,321</u>	<u>(\$31,235)</u>	<u>\$371,086</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.

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

---

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>	

**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.



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

---

***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:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	\$791,861	(\$1,440,872)	(\$3,290,375)

***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 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.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$1,500,705)	(\$1,440,872)	(\$1,372,985)

*This space intentionally left blank.*

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

---

***Actuarial Assumptions – STRS***

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

	June 30, 2024	June 30, 2023
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial	7.50 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-112.22 percent initial	-10.94 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial	-11.95 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-15.14 percent initial	1.33 percent initial
	3.94 percent ultimate	4.14 percent ultimate

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

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

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

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

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

---

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$72,489)	(\$89,155)	(\$103,658)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$104,638)	(\$89,155)	(\$70,535)

**NOTE 16 – OTHER EMPLOYEE BENEFITS**

***Compensated Absences***

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid upon retirement at varying rates depending on length of service and department policy.

***Life Insurance***

The County also pays the premiums for employee life insurance, which is contracted through American United Life / One America.

*This space intentionally left blank.*

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

**NOTE 17 - LONG-TERM LIABILITIES**

Changes in the County's long-term liabilities during 2024 are presented as follows.

	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><i>General Obligation Bonds from Direct Placements</i></b>					
<i>Facilities Construction/Improvement - 2014</i>					
\$2,000,000 Term @ 3.52%	\$200,000	\$0	\$200,000	\$0	\$0
<i>Various Purpose - 2016</i>					
\$3,850,000 Term @ 2.30%	2,053,331	0	256,667	1,796,664	256,667
<i>Various Purpose - 2017</i>					
\$3,000,000 Term @ 3.00%	1,305,000	0	310,000	995,000	320,000
<i>Various Purpose Refunding - 2021 A</i>					
Jail Construction Refunding					
\$2,970,800 Term @ 1.510%	2,555,400	0	215,200	2,340,200	218,800
Total General Obligation Bonds	6,113,731	0	981,867	5,131,864	795,467
<b><i>OAQDA Loans from Direct Borrowing</i></b>					
2012, \$658,040 @ 2.47% - 4.40%	395,838	0	97,022	298,816	98,302
<b><i>Leases</i></b>					
	535,853	330,000	104,459	761,394	88,553
<b><i>Other Long-Term Obligations</i></b>					
Compensated Absences	6,585,870	257,731	0	6,843,601	2,342,270
Net Pension Liability	47,514,600	0	5,245,019	42,269,581	0
Net OPEB Liability	954,604	0	954,604	0	0
Total Other Long-Term Obligations	55,055,074	257,731	6,199,623	49,113,182	2,342,270
Total Governmental Activities	\$62,100,496	\$587,731	\$7,382,971	\$55,305,256	\$3,324,592
<b><u>Business Type Activities:</u></b>					
<b><i>General Obligation Bonds from Direct Placements</i></b>					
<i>Various Purpose Refunding - 2021A</i>					
Sewer - \$1,025,500 @ 1.510%	\$807,300	\$0	\$70,000	\$737,300	\$69,400
<i>Various Purpose Refunding - 2021A</i>					
Sewer Special Assessment - \$1,025,500 @ 1.510%	26,900	0	26,900	0	0
<i>Various Purpose Refunding - 2021A</i>					
Water - \$885,800 @ 1.510%	672,500	0	107,600	564,900	112,100
<i>Various Purpose Refunding - 2021B</i>					
Sewer - \$799,200 @ 2.150%	726,700	0	35,800	690,900	35,500
Total General Obligation Bonds	\$2,233,400	\$0	\$240,300	\$1,993,100	\$217,000

(Continued)

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

	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Due Within One Year
<b><u>Business Type Activities (Continued):</u></b>					
<b><i>Revenue Bonds from Direct Placement</i></b>					
<i>Wastewater Treatment Bonds</i>					
Crestview Project - 2012					
Series A Serial \$5,000,000 @ 2.75%	\$4,234,000	\$0	\$97,000	\$4,137,000	\$100,000
Series B Serial \$884,000 @ 2.75%	749,000	0	17,000	732,000	18,000
Amsterdam Sewer 2020 - \$2,894,000 @ 1.625%	2,785,000	0	56,000	2,729,000	56,500
Smithfield Sewer 2022 - \$3,367,000 @ 1.50%	3,367,000	0	67,500	3,299,500	68,500
Total Revenue Bonds from Direct Placement	11,135,000	0	237,500	10,897,500	243,000
<b><i>OPWC Loans from Direct Borrowings</i></b>					
<i>Barbers Hollow Sewer Treatment Plant</i>					
Improvement - 2006, \$235,312 @ 0%	58,823	0	11,766	47,057	11,766
Smithfield Water Tank - 2017, \$313,250 @ 0%	266,264	0	15,662	250,602	15,662
SR 43 Waterline Repair - 2022, \$17,300 @ 0%	16,723	0	577	16,146	577
J & Blommingdale Tanks - 2023, \$800,000 @ 0%	53,626	401,361	0	454,987	26,667
Total OPWC Loans from Direct Borrowings	395,436	401,361	28,005	768,792	54,672
<b><i>Ohio EPA Loans from Direct Borrowing</i></b>					
<i>Toronto Waterline Connector, 2004,</i>					
\$7,286,875 @ 3.35%	729,709	0	482,421	247,288	247,288
Rush Run Waterline, 2008, \$500,000 @ 0%	249,998	0	16,667	233,331	16,667
Rush Run Waterline, 2008, \$455,685 @ 2.0%	131,444	0	25,253	106,191	25,761
Pottery Sanitary Sewer, 2012, \$1,396,196 @ 0%	270,674	0	30,074	240,600	30,074
Brilliant Booster Station, 2013, \$3,908,090 @ 1.94%	1,615,573	0	156,447	1,459,126	159,496
Bradley Road Waterline, 2014, \$858,053 @ 2.0%	620,737	0	24,050	596,687	24,533
Smithfield WaterTank, 2020, \$341,132 @ 0%	218,581	0	8,096	210,485	8,096
Amsterdam Sanitary Sewer, 2020, \$5,419,564 @ 0%	4,102,314	0	143,886	3,958,428	146,608
Reeds Mill Sewer Pump Station, 2021,					
\$1,686,688 @ 0.53%	1,224,800	131,711	58,926	1,297,585	70,960
Ridgeland Sewage Treatment Plant, 2022,					
\$1,548,718 @ 0.61%	1,183,815	61,838	55,419	1,190,234	60,970
J & Bloomingdale Water Tanks, 2023,					
\$1,654,130 @ 2.90%	136,785	1,305,830	0	1,442,615	0
Total Ohio EPA Loans from Direct Borrowing	10,484,430	1,499,379	1,001,239	10,982,570	790,453
<b><i>Other Long-Term Obligations</i></b>					
Compensated Absences	230,615	36,907	0	267,522	104,418
Asset Retirement Obligations	1,207,514	102,736	0	1,310,250	0
Net Pension Liability	2,109,501	0	229,266	1,880,235	0
Net OPEB Liability	43,392	0	43,392	0	0
Total Other Long-Term Liabilities	3,591,022	139,643	272,658	3,458,007	104,418
Total Business Type Activities	\$27,839,288	\$2,040,383	\$1,779,702	\$28,099,969	\$1,409,543

***Governmental Activities***

**2014 Facilities Construction and Improvement Bonds** – On July 30, 2014, Jefferson County issued \$2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility. The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues.

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

---

The bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on July 1 of the years and in the respective principal amounts as follows:

Date	Principal Amount to be Redeemed
2015	\$200,000
2016	200,000
2017	200,000
2018	200,000
2019	200,000
2020	200,000
2021	200,000
2022	200,000
2023	200,000
2024 *	200,000
	\$2,000,000

\* Maturity

The 2014 Facilities Construction and Improvement Bonds have been fully retired as of December 31, 2024.

**2016 Various Purpose Bonds** – On February 22, 2016, Jefferson County issued \$3,850,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring and constructing upgrades and improvements including bridge replacements, slip repair projects, a guardrail replacement project, and building and grounds repair and replacement projects. The bonds were issued at par value with an interest rate of 2.3 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2024, \$2,084 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

The bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on February 15 of the years and in the respective principal amounts as follows:

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

---

Date	Principal Amount to be Redeemed
2017	\$256,667
2018	256,667
2019	256,667
2020	256,667
2021	256,667
2022	256,667
2023	256,667
2024	256,667
2025	256,667
2026	256,667
2027	256,667
2028	256,667
2029	256,667
2030	256,667
2031 *	256,662
	\$3,850,000

\* Maturity

Principal and interest requirements to retire the 2016 Various Purpose Bonds outstanding at December 31, 2024, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2025	\$256,667	\$38,372
2026	256,667	32,468
2027	256,667	26,565
2028	256,667	20,662
2029	256,667	14,758
2030-2031	513,329	11,807
Totals	\$1,796,664	\$144,632

**2017 Various Purpose Bonds** – On September 22, 2017, Jefferson County issued \$3,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring, constructing, and providing upgrades and improvements to various County buildings and facilities. The bonds were issued at par value with an interest rate of 3 percent. The bonds will be repaid through the debt service fund from tax revenues.

The bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on October 1 of the years and in the respective principal amounts as follows:

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

---

Date	Principal Amount to be Redeemed
2018	\$260,000
2019	270,000
2020	280,000
2021	285,000
2022	295,000
2023	305,000
2024	310,000
2025	320,000
2026	330,000
2027 *	345,000
	<u>\$3,000,000</u>

\* Maturity

Principal and interest requirements to retire the 2017 Various Purpose Bonds outstanding at December 31, 2024, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2025	\$320,000	\$29,850
2026	330,000	20,250
2027	345,000	10,350
Totals	<u>\$995,000</u>	<u>\$60,450</u>

**2021 Various Purpose Refunding Bonds** – On December 1, 2021, the County issued \$5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$2,970,800 and \$2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by \$47,101 (\$32,502 for governmental activities and \$14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The bonds will be repaid through the debt service fund from tax revenues.

The 2021 refunding bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 of the years and in the respective principal amounts as follows:



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

---

Date	Principal Amount to be Redeemed
2022	\$448,000
2023	444,500
2024	455,500
2025	435,800
2026	435,300
2027	454,400
2028	448,200
2029	466,300
2030	353,400
2031	352,000
2032	360,000
2033	372,600
2034	368,900
2035	43,300
2036	47,200
2037	46,000
2038	49,700
2039	48,300
2040 *	51,900
	\$5,681,300
	\$5,681,300

\* Maturity

Principal and interest requirements to retire the governmental portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2024, are as follows:

Year Ending December 31	Term Bonds	
	Principal	Interest
2025	\$218,800	\$30,063
2026	221,100	27,054
2027	228,100	23,604
2028	224,900	20,154
2029	236,500	16,852
2030-2034	1,210,800	55,432
Totals	\$2,340,200	\$173,159

The County's outstanding general obligation bonds from direct borrowings and direct placements related to governmental activities of \$5,131,864 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

**Ohio Air Quality Development Authority Loan** – On June 28, 2012, the County entered into a loan agreement with the Ohio Air Quality Development Authority in the amount of \$1,379,295 for energy conservation measures for various departments within Jefferson County. As part of the loan program, the County issued a portion of the loan, Series A, as tax exempt in the amount of \$721,255 (which were retired in 2021), and a portion of the loan, Series B, as taxable in the amount of \$658,040, which qualified Jefferson

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

---

County to receive a federal interest subsidy. During 2013, the County applied for the subsidy as reported, but received reduced reimbursements. The County has received no updated schedule of interest rate subsidy. The bonds will be repaid through the debt service fund from tax revenues.

Principal and interest requirements to retire the OAQDA Loan are as follows:

Year Ending December 31	Series B			
	Taxable			
	Principal	Interest	Interest Subsidy	Net Interest
2025	\$98,302	\$13,148	(\$9,203)	\$3,945
2026	99,600	8,823	(6,175)	2,648
2027	100,914	4,440	(3,108)	1,332
Totals	<u>\$298,816</u>	<u>\$26,411</u>	<u>(\$18,486)</u>	<u>\$7,925</u>

The County's outstanding Ohio Air Quality Development Authority Loan from direct borrowings and direct placements related to governmental activities of \$298,816 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

### ***Leases***

The County has outstanding agreements to lease office space, buildings, and equipment. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. Leases are being repaid from the General Fund. A summary of the principal and interest amounts for the remaining leases is as follows:

Year	Principal	Interest
2025	\$88,553	\$32,450
2026	77,539	28,964
2027	81,145	25,357
2028	82,543	21,534
2029	82,066	17,734
2030-2033	<u>349,548</u>	<u>29,958</u>
	<u>\$761,394</u>	<u>\$155,997</u>

### ***Other Long-Term Liabilities***

***Compensated Absences*** – Increases and decreases to compensated absences are presented net on the long-term liabilities tables.

***Net Pension and OPEB Liabilities*** - There are no repayment schedules for the net pension or net OPEB liabilities. However, employer contributions are made from the General fund, Miscellaneous Local, Child Support Enforcement Agency, County Airpark, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds. For additional information related to the net pension and net OPEB liabilities (assets), see Notes 14 and 15.

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

***Business Type Activities***

**2021 Various Purpose Refunding Bonds** – On December 1, 2021, the County issued \$5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of \$2,970,800 and \$2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by \$47,101 (\$32,502 for governmental activities and \$14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt.

The Term Bonds for this issue are subject to mandatory sinking fund redemption; see the tables presented previously in the governmental activities section of the note.

Principal and interest requirements to retire the business-type portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2024, are as follows:

Year Ending,	Series 2021A Term Bonds				Series 2021B Term Bonds	
	Sewer		Water		Sewer	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$69,400	\$9,535	\$112,100	\$15,402	\$35,500	\$14,854
2026	68,400	8,369	110,600	13,533	35,200	14,091
2027	72,600	7,513	114,000	11,797	39,700	13,334
2028	71,600	6,416	112,500	10,082	39,200	12,481
2029	75,500	5,380	115,700	8,244	38,600	11,638
2030-2034	379,800	17,311	0	0	216,300	44,868
2035-2039	0	0	0	0	234,500	20,974
2040	0	0	0	0	51,900	1,116
Total	<u>\$737,300</u>	<u>\$54,524</u>	<u>\$564,900</u>	<u>\$59,058</u>	<u>\$690,900</u>	<u>\$133,356</u>

The County's outstanding general obligation bonds from direct borrowings and direct placements related to business-type activities of \$1,993,100 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

**Revenue Bonds** – On April 2, 2012, Jefferson County issued \$5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A \$5,000,000, and Series B \$884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052.

On March 12, 2020, Jefferson County issued \$2,894,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Amsterdam Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2060.

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

---

On May 26, 2022, Jefferson County issued \$3,367,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Smithfield Sewer project. When the bonds were issued, the bond proceeds were held by the United States Department of Agriculture (USDA) as a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2062.

For 2024, annual principal and interest payments on the bonds are expected to require sixty percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$15,009,713. Principal and interest paid for the current year and total customer net revenues were \$464,145 and \$793,342, respectively.

Amortization schedules for Revenue bonds are not available until final completion and close-out of a funded project. The County has several projects that are either active or have not been finalized. Estimated debt service requirements to maturity for these Revenue bonds are as follows:

Year Ending December 31	Principal	Interest
2025	\$243,000	\$227,736
2026	247,000	222,546
2027	253,000	217,257
2028	257,000	211,827
2029	263,000	206,311
2030-2034	1,401,500	943,970
2035-2039	1,554,000	785,367
2040-2044	1,728,000	607,746
2045-2049	1,922,000	408,307
2050-2054	1,629,000	191,447
2055-2059	980,500	78,438
2060-2062	419,500	11,261
Totals	<u>\$10,897,500</u>	<u>\$4,112,213</u>

The County's outstanding revenue bonds from direct placement related to business-type activities of \$10,897,500 contain a provision, if there shall be default in the provisions of the resolution or in the payment of bond service charges on any of the bonds, upon the filing of a suit by any owner of any of the bonds, any court having jurisdiction of the action may appoint a receiver to administer said system on behalf of the issuer with power to charge and collect rates sufficient to provide for the payment of the bonds and for the payment of operating expenses and to apply income and revenues in accordance with the bond resolution and the laws of Ohio. Owners of 20 percent of the outstanding bonds in the event of default may require by mandatory injunction the raising of taxes in a reasonable amount except as otherwise provided by law.

**OPWC Loans** – The County has entered into OPWC Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds. The OPWC Loans are interest free.

The amortization schedule for the J & Bloomingdale Tank Project loan is not available as the project has not been finalized. The OPWC loan debt service requirements to maturity are as follows:

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

---

Year Ending December 31	OPWC Loans
	Principal
2025	\$28,005
2026	28,005
2027	28,005
2028	28,005
2029	16,239
2030-2034	81,195
2035-2039	81,195
2040-2044	18,547
2045-2049	2,885
2050-2052	1,724
Totals	<u>\$313,805</u>

The County's outstanding OPWC Loans from direct borrowings related to business-type activities of \$768,792 contain a provision that whenever an event of default shall have happened and be subsisting, the entire principal amount of the loan then remaining unpaid, at the OPWC's option, become immediately due and payable.

**Ohio EPA Loans** – The County entered into a loan agreement on November 2, 2004, with the Ohio Water Development Authority for a \$7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. Beginning in 2017, the County received an interest rate subsidy of 3 percent for this loan. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of \$500,000 at zero percent interest, and a WSRLA loan in the amount of \$455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of \$1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness, which was recognized in 2012. The loan was issued for the Pottery Addition Sanitary Sewer Project. During 2012, the County also entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Drinking Water Fund in the amount of \$3,908,090 at a 1.94 percent interest rate, with proceeds first received in 2013. The loan was issued for the Brilliant Booster Station Project. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amount of \$858,053 at a two percent interest rate. The loan was issued to finance the Bradley Road Waterline Project. The County received principal forgiveness in the amount of \$201,114 during 2015. During 2020, the County entered into two loan agreements with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amounts of \$341,132 and \$5,419,564, both at zero percent interest rates. The loans were issued to finance the Smithfield Water Tank Project, and the Amsterdam Sanitary Sewer Project, respectively. The County received principal forgiveness in the amount of \$980,474 during 2020, related to the Amsterdam Sewer Project Loan. During 2021, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of \$1,686,688, at an interest rate of 0.53 percent. The loan is intended to finance the County's Reeds Mill Pump Station Rehabilitation Project. During 2021, the County received \$47,604 of principal forgiveness related to the loan. During 2022, the County received an additional \$2,396 of

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

---

principal forgiveness related to the loan. During 2022, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of \$1,548,718, at an interest rate of 0.61 percent. The loan is intended to finance the County's Ridgeland Sewage Treatment Plant Rehabilitation Project. During 2022, the County received \$50,000 of principal forgiveness related to the loan. During 2023, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in an amount up to \$1,654,130, at an interest rate of 2.90 percent. The loan is intended to finance the County's J & Bloomingdale Water Tanks Project. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

Amortization schedules for Ohio EPA loans are not available until final completion and close-out of a funded project through the Ohio Water Development Authority. The County has several projects that are either active or have not been finalized. Estimated debt service requirements to maturity for these Ohio EPA loans are as follows:

Principal	Interest
\$790,453	\$59,006
582,883	97,647
588,856	91,675
594,944	85,586
573,257	79,516
2,611,689	311,482
1,941,422	220,239
1,650,492	147,939
1,092,755	91,112
669,976	41,681
80,318	1,751
<u>\$11,177,045</u>	<u>\$1,227,634</u>

The County's outstanding Ohio EPA Loans from direct borrowings related to business-type activities of \$10,982,570 contain a provision that whenever an event of default shall have happened and be subsisting, the OWDA may exercise any and all rights and remedies for the enforcement of entire principal amount of the Loan then remaining unpaid, at the OWDA's option, become immediately due and payable.

**Bond Ratings:**

On September 24, 2014, Jefferson County received an upgraded credit rating of A1 from Moody's Investor Services. As of the date of the financials, this remains the most recent credit rating for the County.

**Debt Margins:**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000.

The effects of these debt limitations at December 31, 2024, are a margin on unvoted debt of \$20,745,276 and an overall debt margin of \$47,389,290.

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

**Conduit Debt:**

To further economic development in the County, the County 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 notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2024, the bonds have an aggregate outstanding principal amount payable of \$40,000,000.

**NOTE 18 - INTERNAL BALANCES**

***Interfund Balances***

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

	Interfund Receivable						
	Major Funds						
	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Nonmajor Governmental	Workers' Compensation Insurance	Total
Interfund Payable							
Major Funds:							
Public Assistance	\$0	\$0	\$0	\$0	\$17,968	\$0	\$17,968
Other Nonmajor Governmental	0	91,527	0	16,627	0	1,061,000	1,169,154
Sewer	0	0	1,259	0	0	0	1,259
Water	0	0	1,880	0	0	0	1,880
Self Insurance - Health	371,120	0	0	0	0	0	371,120
Total All Funds	\$371,120	\$91,527	\$3,139	\$16,627	\$17,968	\$1,061,000	\$1,561,381

The Self Insurance – Health Fund has an existing deficit within the County’s pool of cash and cash equivalents, from prior years. In order to alleviate the cash deficit in the Self Insurance - Health Internal Service Fund, the County Commissioners have authorized a twenty-five year repayment plan which includes increased monthly premium charges and changes to the plan guidelines. The deficit is covered by cash from the General Fund.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis.

On May 16, 2019, the County issued general obligation bonds in the amount of \$2,000,000 for a ten year period at a 2.48 percent interest rate. The County has purchased this bond. The County has identified the Capital Projects fund as the fund that received the proceeds and the Workers’ Compensation Insurance – Internal Service Fund as the fund that purchased the bonds. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds.

The bonds are subject to mandatory sinking fund redemption at a reduction price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on May 1 of the years and in respective amounts as follows:

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

---

Year	Principal Amount to be Redeemed
2020	\$179,000
2021	183,000
2022	188,000
2023	192,000
2024	197,000
2025	202,000
2026	207,000
2027	212,000
2028	217,000

The remaining principal of the bonds (\$223,000) will be paid at stated maturity on May 1, 2029.

Principal and interest requirements to maturity on the manuscript debt are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	\$202,000	\$26,313	\$228,313
2026	207,000	21,303	228,303
2027	212,000	16,170	228,170
2028	217,000	10,912	227,912
2029	223,000	5,530	228,530
Total	<u>\$1,061,000</u>	<u>\$80,228</u>	<u>\$1,141,228</u>

The remaining interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made.

***Transfers***

Interfund transfers for the year ended December 31, 2024, consisted of the following:

<u>Transfer from</u>	<u>Transfers to</u>
	Other Nonmajor Governmental
General	\$4,466,070
Motor Vehicle Gasoline Tax	300,630
Developmental Disabilities	<u>120,000</u>
Total All Funds	<u>\$4,886,700</u>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted for debt service payments to the Debt Service Fund as debt service payments come due, including the transfers from the



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

Motor Vehicle Gas Tax Fund; to move receipts for capital projects from the Developmental Disabilities Fund to the Other Nonmajor Governmental Funds; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 19 - COMMITMENTS**

***Construction Commitments***

As of December 31, 2024, the County had the following contractual construction commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2024	Amounts Remaining on Contracts
Township Road 472 Bridge	Motor Vehicle Gasoline Tax	\$625,515	\$25,405	\$600,110
Township Road 289 Bridge	Motor Vehicle Gasoline Tax	1,710,182	322,138	1,388,044
County Road 11 Bridge	Motor Vehicle Gasoline Tax	232,149	22,100	210,049
County Road 36 Bridge	Motor Vehicle Gasoline Tax	28,300	11,575	16,725
County Road 6 Bridge	Motor Vehicle Gasoline Tax	216,174	45,753	170,421
Service Complex Roof	Motor Vehicle Gasoline Tax	201,690	149,825	51,865
Guardrail Project	Motor Vehicle Gasoline Tax	768,562	648,278	120,284
Eastern Garage (Salt Storage Building)	Motor Vehicle Gasoline Tax	127,212	99,712	27,500
GIS Aerial Imagery	Miscellaneous Local	204,415	136,276	68,139
Airpark Perimeter Fencing	County Airpark	1,505,201	139,870	1,365,331
McCollough Children's Home Renovation	Permanent Improvement	1,056,343	385,845	670,498
Service Complex Roof	Sewer	67,230	49,942	17,288
Sewer Geographic Information System	Sewer	100,000	25,000	75,000
Belvedere Sanitary Sewer	Sewer	338,235	57,221	281,014
M-Plant Garage	Sewer	570,000	204,082	365,918
Barbers Hollow Waste Water Treatment Plant	Sewer	1,450,000	777,457	672,543
Service Complex Roof	Water	134,460	99,884	34,576
Water Geographic Information System	Water	100,000	72,104	27,896
Water SCADA	Water	960,632	48,994	911,638
Water Meter Replacement	Water	8,700,000	9,500	8,690,500
Total Construction Commitments		<u>\$19,096,300</u>	<u>\$3,330,961</u>	<u>\$15,765,339</u>

***Encumbrances***

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

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

Major Funds:	
General	\$197,994
Motor Vehicle Gasoline Tax	1,812,038
Sewer	144,130
Water	1,169,710
Other Nonmajor Governmental	<u>1,101,706</u>
Total Encumbrances	<u><u>\$4,425,578</u></u>

**NOTE 20 - FUND BALANCES**

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

Fund Balances	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventories	\$51,313	\$10,062	\$351,056	\$9,718	\$67,441	\$489,590
Prepaid Items	93,761	13,151	16,767	20,384	239,092	383,155
Unclaimed Monies	<u>423,323</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>423,323</u>
Total Nonspendable	<u>568,397</u>	<u>23,213</u>	<u>367,823</u>	<u>30,102</u>	<u>306,533</u>	<u>1,296,068</u>
Restricted for:						
Debt Service	0	0	0	0	3,276,416	3,276,416
Capital Outlay	0	0	0	0	518,734	518,734
Jail Levy Operations	0	0	0	0	894,100	894,100
Children's Home	0	0	0	0	1,560,356	1,560,356
Community Development	0	0	0	0	123,770	123,770
Motor Vehicle and Gasoline Tax	0	0	5,782,548	0	0	5,782,548
Mental Health	0	0	0	0	3,251,573	3,251,573
Opioid Abatement Strategies	0	0	0	0	841,783	841,783
Developmental Disabilities	0	0	0	9,220,108	0	9,220,108
Tuberculosis/Crippled Child Levy	0	0	0	0	213,817	213,817
Children Services	0	0	0	0	2,500,730	2,500,730
Court/Corrections and Public Safety	0	0	0	0	3,756,868	3,756,868
Child Support Enforcement	0	0	0	0	1,718,020	1,718,020
Senior Citizens Levy	0	0	0	0	53,849	53,849
Real Estate Assessment and Delinquent Collections	0	0	0	0	2,433,982	2,433,982
Local Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,356,314</u>	<u>5,356,314</u>
Total Restricted	<u>0</u>	<u>0</u>	<u>5,782,548</u>	<u>9,220,108</u>	<u>26,500,312</u>	<u>41,502,968</u>
Assigned to:						
Legislative and Executive	59,369	0	0	0	0	59,369
Judicial	9,716	0	0	0	0	9,716
Public Safety	1,000	0	0	0	0	1,000
Other	89,863	0	0	0	0	89,863
Future Appropriations	<u>3,633,870</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,633,870</u>
Total Assigned	<u>3,793,818</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,793,818</u>
Unassigned	<u>8,037,659</u>	<u>(141,582)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,896,077</u>
Total Fund Balances	<u>\$12,399,874</u>	<u>(\$118,369)</u>	<u>\$6,150,371</u>	<u>\$9,250,210</u>	<u>\$26,806,845</u>	<u>\$54,488,931</u>

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

---

**NOTE 21 - JOINT VENTURE**

***Jefferson County Regional Planning Commission***

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was \$85,000 for their annual subsidy (approximately 72.19 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals \$8,050 per year. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Jefferson County Regional Planning Commission, Steubenville, Ohio.

**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

***Eastern Ohio Correction Center***

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors composed of a Common Pleas judge from Carroll, Guernsey, and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board composed of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the judicial activity related to the Center is presented on the financial statements as a custodial fund. The County did not contribute financially to the Center in 2024.

***Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)***

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region composed of Jefferson County and two counties in West Virginia. The governing board is composed of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed \$42,410 to BHJ in 2024.

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

---

***Oakview Juvenile Residential Center***

The Oakview Juvenile Residential Center is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble Counties. The Center was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by Oakview Juvenile Residential Center. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county. The Board exercises total control of the budgeting, appropriation, contracting and management. Each County's degree of control is limited to its representation on the Board.

A twelve member Advisory Board has been created whose members are appointed by the Judicial Rehabilitation Board of which all participating Counties have two appointees. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. Each member's degree of control is limited to its representation on the committee.

***Area Office on Aging***

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors composed of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the Office in 2024.

***Ohio Mid-Eastern Governments Association (OMEGA)***

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board composed of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed \$6,268 to OMEGA in 2024.

***Jefferson County Family and Children First Council***

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is governed currently by a 24 member Board. The Council is composed of the following members: Director of the Board of Board of Alcohol, Drug Addiction, and Mental Health Services, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City School District, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the

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

---

regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. During 2024, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

***Jefferson-Belmont Joint Solid Waste Authority***

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Jefferson County is a member. The Board exercises total control over the operations of the Authority including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County does not make any monetary contributions to the Authority.

***Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments***

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is composed of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2024, the County made no contributions to the Board.

***Jefferson County Port Authority***

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2024, the County contributed \$150,000 to the Jefferson County Port Authority.

***Mid Eastern Ohio Regional Council of Governments (MEORC)***

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. During 2024, the County made no contributions to the Board.

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

---

**NOTE 23 - RELATED ORGANIZATIONS**

***Jefferson Metropolitan Housing Authority***

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the Authority in 2024.

***Eastern Gateway Community College***

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. During 2024, the Board of Trustees voted to formally withdraw the College's accreditation from the Higher Learning Commission and dissolve. Pursuant to Statute, management of the College's dissolution and closure process requires the establishment of the Eastern Gateway Community College Governance Authority. None of the members of the Governance Authority are appointed by the County. The County did not contribute financially to the College or the Governance Authority during 2024.

***Friendship Park District***

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is operated by a three member board. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. During 2024, the County contributed \$60,000 to the Friendship Park District.

**NOTE 24 - PUBLIC ENTITY POOLS**

***Risk Sharing Pool***

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

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

---

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation 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. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2024 was \$418,553.

***Risk Sharing, Claims Servicing, and Insurance Purchasing Pools***

***Jefferson Health Plan*** is a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including five insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Plan's business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental, vision, and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from \$35,000 to \$250,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and \$1,500,000, and all claims between the deductible and the \$1,500,000 are paid from the Large Claim Reimbursement Program (LCRP). The LCRP is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the LCRP up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the LCRP that is based on the claims of the LCRP in aggregate and is not based on individual claims experience.

In the event of a deficiency in the LCRP, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding \$1,500,000, stop loss coverage is purchased, as well as for an annual total plan aggregate claims amount. All plan participants also pay a monthly administrative fee for fiscal services and third party administrative services. The plan also purchases fully insured life insurance for plan participants.

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

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for worker's compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third

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

---

party administrator (TPA) that will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

The County's premium payments to BWC were \$348,937, and the County made no payments for administrative fees during 2024.

**NOTE 25 - CONTINGENCIES**

***Grants***

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

***Litigation***

The County is currently party to eight instances of pending litigation. The County is the defendant in six instances, the plaintiff in one instance, and a third party in one instance. At this time, and in each instance, the potential loss to the County cannot be estimated as the range of potential settlements and the amounts, if any, that might not be covered by the County's risk sharing pool liability insurance are uncertain.

***Paid Up Oil/Gas Agreements***

The Board of County Commissioners have entered into various "Paid-Up" Oil and Gas Agreements. Summaries of the current agreements are as follows.

Effective Date	Period	Company	Covered Acres	Royalty	Signing Bonus Received
7/2/2015	5 Years	Ascent Resources-Utica, LLC	581.934	13%	\$475,811
1/26/2017	3 Years	Ascent Resources-Utica, LLC	2.933	13%	19,500
4/27/2017	3 Years	Chesapeake Exploration, LLC	56.496	20%	169,485
8/9/2017	5 Years	Ascent Resources-Utica, LLC	0.28	20%	1,160
8/9/2017	5 Years	Ascent Resources-Utica, LLC	3.88	20%	22,310
10/19/2017	5 Years	Ascent Resources-Utica, LLC	1.9	20%	6,267
12/26/2017	5 Years	Ascent Resources-Utica, LLC	0.412	20%	3,369
2/23/2018	5 Years	Gulfport Appalachia LLC	9.8771	20%	69,140
6/27/2019	5 Years	Ascent Resources-Utica, LLC	2.1288	20%	12,797
8/8/2019	5 Years	Ascent Resources-Utica, LLC	1.116	20%	6,417
9/19/2019	5 Years	Gulfport Appalachia LLC	0.38	20%	2,660
5/13/2021	5 Years	Ascent Resources-Utica, LLC	5.279	20%	15,836

Bonuses were paid in consideration of the execution of the respective "paid-up" oil and gas agreements.

During 2024, the County received additional bonus payments from Ascent Resources, LLC totaling \$20,089.



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

---

Royalty payments are in addition to the bonus, and are for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. The total value of future royalty payments is not reasonably estimable.

The total carrying value of the land associated with these agreements is \$3,356,477.

**NOTE 26 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2024, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**NOTE 27 - RELATED PARTY TRANSACTIONS**

***Jefferson County Land Reutilization Corporation***

During 2024, Jefferson County provided the Jefferson County Land Reutilization Corporation with \$158,291 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

**NOTE 28 – SUBSEQUENT EVENTS**

***OWDA Loans***

On May 13, 2025, the County entered into an agreement with the Ohio Water Department Authority for a \$915,778 planning loan through the Drinking Water Assistance Loan Fund. This loan was issued to cover the planning costs associated with the replacement of the Amsterdam water line project. The loan was issued with a zero percent interest rate and is to be repaid within five years.

On May 29, 2025, the County entered into an agreement with the Ohio Water Development Authority for a \$8,562,795 construction loan through the Fresh Water Loan Fund. This loan was issued to cover the costs associated with replacement of all County water meters. The loan was issued with a fixed interest rate of 3.94 percent and is to be repaid over twenty years.

This page intentionally left blank

**Required  
Supplementary  
Information**

**Jefferson 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 \***

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's Proportion of the Net Pension Liability	0.16518232%	0.16424668%	0.16848788%	0.17222124%
County's Proportionate Share of the Net Pension Liability	\$43,245,411	\$48,518,540	\$14,659,126	\$25,502,215
County's Covered Payroll	\$26,380,407	\$24,687,040	\$23,714,034	\$23,463,934
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.93%	196.53%	61.82%	108.69%
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 fiscal year end.

See accompanying notes to required supplementary information

---

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.17136288%	0.17535752%	0.17395084%	0.17932916%	0.17460496%	0.16631300%
\$33,871,034	\$48,026,867	\$27,289,513	\$40,722,602	\$30,243,780	\$20,059,201
\$23,580,600	\$22,924,216	\$22,334,153	\$22,484,242	\$20,030,045	\$19,712,364
143.64%	209.50%	122.19%	181.12%	150.99%	101.76%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

**Jefferson County, Ohio**  
**Required Supplementary Information**  
**Schedule of the County's Proportionate Share of the Net Pension Liability**  
**State Teachers Retirement System of Ohio**  
**Last Ten Fiscal Years \***

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's Proportion of the Net Pension Liability	0.00470026%	0.00513380%	0.00646092%	0.00558500%
County's Proportionate Share of the Net Pension Liability	\$904,405	\$1,105,561	\$1,436,271	\$714,093
County's Covered Payroll	\$652,371	\$693,414	\$839,950	\$691,721
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

\* Amounts presented for each fiscal year were determined as of June 30th

See accompanying notes to the required supplementary information

---

2020	2019	2018	2017	2016	2015
0.00615685%	0.00640576%	0.00613034%	0.00637593%	0.00622241%	0.00621911%
\$1,489,738	\$1,416,595	\$1,347,924	\$1,514,616	\$2,082,828	\$1,718,779
\$743,036	\$752,057	\$696,914	\$700,957	\$654,714	\$648,857
200.49%	188.36%	193.41%	216.08%	318.13%	264.89%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

**Jefferson 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)\***

	<u>2024</u>	<u>2023</u>	<u>2022</u>
County's Proportion of the Net OPEB Liability (Asset)	0.15964944%	0.15828140%	0.16208928%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$1,440,872)	\$997,996	(\$5,076,882)
County's Covered Payroll (2)	\$27,353,038	\$25,575,610	\$24,538,672
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.27%	3.90%	-20.69%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%

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

(2) The County's covered payroll for OPEB includes participants in the Traditional, Combined, and Member Directed Plans.

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

See accompanying notes to required supplementary information



---

2021	2020	2019	2018	2017
0.16522464%	0.16350148%	0.16695148%	0.16559080%	0.17088080%
(\$2,943,608)	\$22,583,801	\$21,766,533	\$17,981,944	\$17,259,541
\$24,234,291	\$24,262,156	\$23,624,091	\$22,748,166	\$22,867,210
-12.15%	93.08%	92.14%	79.05%	75.48%
115.57%	47.80%	46.33%	54.14%	54.04%

**Jefferson County, Ohio**  
**Required Supplementary Information**  
**Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)**  
**State Teachers Retirement System of Ohio**  
**Last Eight Fiscal Years (1) \***

	<u>2024</u>	<u>2023</u>	<u>2022</u>
County's Proportion of the Net OPEB Liability (Asset)	0.00470026%	0.00513380%	0.00646092%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$89,155)	(\$99,845)	(\$167,294)
County's Covered Payroll	\$652,371	\$693,414	\$839,950
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.67%	-14.40%	-19.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	158.00%	168.50%	230.70%

(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 for each fiscal year were determined as of June 30th

See accompanying notes to the required supplementary information

---

2021	2020	2019	2018	2017
0.00558500%	0.00615685%	0.00640576%	0.00613034%	0.00637593%
(\$117,756)	(\$108,205)	(\$106,095)	(\$98,508)	\$248,764
\$691,721	\$743,036	\$752,057	\$696,914	\$700,957
-17.02%	-14.56%	-14.11%	-14.13%	35.49%
174.70%	182.10%	174.70%	176.00%	47.11%

**Jefferson County, Ohio**  
**Required Supplementary Information**  
**Schedule of County Contributions**  
**Ohio Public Employees Retirement System**  
**Last Ten Years**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$4,049,021	\$3,807,623	\$3,561,545	\$3,420,926
Contributions in Relation to the Contractually Required Contribution	<u>(4,049,021)</u>	<u>(3,807,623)</u>	<u>(3,561,545)</u>	<u>(3,420,926)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll	<u>\$28,015,377</u>	<u>\$26,380,407</u>	<u>\$24,687,040</u>	<u>\$23,714,034</u>
Contributions as a Percentage of Covered Payroll	<u>14.45%</u>	<u>14.43%</u>	<u>14.43%</u>	<u>14.43%</u>
<b>Net OPEB Liability (Asset) - OPEB Plan (1)</b>				
Contractually Required Contribution	\$28,958	\$27,459	\$21,235	\$19,826
Contributions in Relation to the Contractually Required Contribution	<u>(28,958)</u>	<u>(27,459)</u>	<u>(21,235)</u>	<u>(19,826)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's Covered Payroll (2)	<u>\$29,076,703</u>	<u>\$27,353,038</u>	<u>\$25,575,610</u>	<u>\$24,538,672</u>
Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>0.08%</u>	<u>0.08%</u>

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore information is not available for contributions related to the Net OPEB Liability prior to 2016. An additional column will be added for each year.

(2) The OPEB plan includes the members of the traditional plan, the combined plan, and the member-directed plan. Participation in the combined plan, related to pension, is not material to the County. The member-directed plan is a defined contribution plan. Therefore, pension contributions for the combined plan and the member-directed plan are not presented above.

See accompanying notes to the required supplementary information

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$3,394,317	\$3,423,249	\$3,314,470	\$3,002,230	\$2,796,153	\$2,492,725
<u>(3,394,317)</u>	<u>(3,423,249)</u>	<u>(3,314,470)</u>	<u>(3,002,230)</u>	<u>(2,796,153)</u>	<u>(2,492,725)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>\$23,463,934</u>	<u>\$23,580,600</u>	<u>\$22,924,216</u>	<u>\$22,334,153</u>	<u>\$22,484,242</u>	<u>\$20,030,045</u>
<u>14.47%</u>	<u>14.52%</u>	<u>14.46%</u>	<u>13.44%</u>	<u>12.44%</u>	<u>12.44%</u>
\$15,002	\$8,054	\$10,275	\$231,089	\$460,640	N/A
<u>(15,002)</u>	<u>(8,054)</u>	<u>(10,275)</u>	<u>(231,089)</u>	<u>(460,640)</u>	<u>N/A</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
<u>\$24,234,291</u>	<u>\$24,262,156</u>	<u>\$23,624,091</u>	<u>\$22,748,166</u>	<u>\$22,867,210</u>	<u>N/A</u>
<u>0.06%</u>	<u>0.03%</u>	<u>0.04%</u>	<u>1.02%</u>	<u>2.01%</u>	<u>N/A</u>

**Jefferson County, Ohio**  
**Required Supplementary Information**  
**Schedule of County Contributions**  
**State Teachers Retirement System of Ohio**  
**Last Ten Years**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$92,993	\$88,407	\$109,735	\$110,196
Contributions in Relation to the Contractually Required Contribution	<u>(92,993)</u>	<u>(88,407)</u>	<u>(109,735)</u>	<u>(110,196)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$664,236	\$631,479	\$783,821	\$787,114
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) Although the covered payroll for the net OPEB liability is the same as the net pension liability, there were no OPEB related required contributions for 2015-2024 as STRS did not allocate any employer contributions to postemployment health care. There is no required supplementary information to present related to the statutorily established employer contribution requirements for the net OPEB liability.

See accompanying notes to the required supplementary information

---

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$93,206	\$107,651	\$103,210	\$96,718	\$96,418	\$94,673
<u>(93,206)</u>	<u>(107,651)</u>	<u>(103,210)</u>	<u>(96,718)</u>	<u>(96,418)</u>	<u>(94,673)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$665,757	\$768,936	\$737,214	\$690,843	\$688,700	\$676,236
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2024**

---

**Changes in Assumptions – OPERS Pension – Traditional Plan**

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

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

2024	2.3 percent, simple through 2024, then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 7.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010, and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006, and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006, and then established the base year as 2010. The mortality rates used in evaluating disability



**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2024**

---

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

**Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2022 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2024**

---

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**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

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2024**

---

Health Care Cost Trend Rate:

2024	5.50 percent, initial 3.5 percent, ultimate in 2038
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Benefit Term – STRS Pension**

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Assumptions – STRS OPEB**

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Jefferson County**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2024**

---

**Changes in Benefit Terms – STRS OPEB**

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recovery experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021, premium based on June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service, effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

# **Combining Statements And Individual Fund Schedules**

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds**

---

**Nonmajor Special Revenue Funds:**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Miscellaneous Local Fund – To account for smaller Special Revenue Funds operated by the County, which are restricted for miscellaneous purposes and subsidized in part by local, state, and federal monies as well as miscellaneous sources. Budgetary information is adopted separately for each of these funds and is aggregated in the Miscellaneous Local Special Revenue budgetary schedule; however, they are considered one fund for GAAP reporting. These funds are as follows, Delinquent Real/Assessment Collection, Dog and Kennel, Geographic Information System, and Law Library Resources.

County Airpark – To account for the restricted resources, including state and federal grant funding, for the County-owned airport, as well as the contractually arranged management services of the Jefferson County Airport Authority.

Child Support Enforcement Agency Fund – To account for restricted state, federal, and local revenue used to administer the County child support program.

Mental Health Fund – To account for property tax revenue and federal and state grants restricted to the Jefferson County Mental Health and Recovery Board.

Court/Corrections and Public Safety Fund – To account for monies received through court fees and federal and state grants which are restricted for court expenditures, enforcing laws, housing and rehabilitation of offenders, and other judicial and public safety programs and issues.

Emergency 911 Fund – To account for revenue derived from a County tax levy restricted for the implementation and operation of a 911 system.

Permissive Sheriff Fund – To account for permissive sales tax monies as well as transfers from the General Fund restricted for the operation of the Sheriff's department.

Tuberculosis/Crippled Child Levy Fund – To account for the balance of a previous county-wide property tax levy. The remaining balance is restricted for educational programs concerning the danger of tuberculosis and also for the needs of handicapped and crippled children.

Children Services Fund – To account for monies received from a county-wide property tax levy, federal and state grants, support collections, social security, and an expendable trust account restricted to support the Children's Home. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling, and parental training.

Jail Operating Levy Fund – To account for a county-wide property tax levy restricted for the administration and operation of the county justice facility.

Community Development Block Grant Fund – To account for federal grant monies restricted for the administration of a community development block grant program.

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds**

---

Senior Citizens Levy Fund – To account for revenue derived from a County tax levy restricted to help senior citizens throughout the County.

Local Fiscal Recovery Fund – To account for Federal monies from the Coronavirus State and Local Fiscal Recovery Funds program, a part of the American Rescue Plan Act of 2021, to support the County's response to and recovery from the COVID-19 public health emergency.

OneOhio Opioid Fund – To account for restricted settlement revenues received from a negotiated settlement reached between the State of Ohio and the three largest opioid distributors for uses prescribed by the State which include evidence-based forward-looking strategies, programming and services used to expand the availability of treatment for individuals affected by substance use disorders; develop, promote and provide evidence-based substance use prevention strategies; provide substance use avoidance and awareness education; decrease the oversupply of licit and illicit opioids; and support recovery from addiction services performed by qualified and appropriately licensed providers.

**Nonmajor Debt Service Fund:**

The Debt Service Fund is used to account for and report financial resources, and the accumulation of resources, that are restricted to expenditure for principal and interest on general obligation debt.

**Nonmajor Capital Projects Fund:**

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Permanent Improvement Fund – To account for note and bond proceeds, charges for services, permissive sales tax, and transfers restricted for the construction and repair/improvements of various County properties and facilities.

This page intentionally left blank



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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$21,095,348	\$3,141,024	\$1,381,324	\$25,617,696
Cash and Cash Equivalents in Segregated Accounts	245,691	0	0	245,691
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	644,033	0	0	644,033
Cash and Cash Equivalents with Fiscal Agents	17,244	0	0	17,244
Investments with Fiscal Agents	899,079	0	0	899,079
Materials and Supplies Inventory	67,441	0	0	67,441
Receivables:				
Property Taxes	10,201,190	0	0	10,201,190
Permissive Sales Taxes	600,352	336,713	202,000	1,139,065
Accounts	1,537,175	0	0	1,537,175
Intergovernmental	5,015,918	0	0	5,015,918
Interfund	17,968	0	0	17,968
Leases	15,436	0	0	15,436
Prepaid Items	239,092	0	0	239,092
<i>Total Assets</i>	<u>\$40,595,967</u>	<u>\$3,477,737</u>	<u>\$1,583,324</u>	<u>\$45,657,028</u>
<b>Liabilities</b>				
Accounts Payable	\$552,272	\$0	\$3,590	\$555,862
Contracts Payable	125,952	0	0	125,952
Accrued Wages and Benefits	312,255	0	0	312,255
Retainage Payable	9,763	0	0	9,763
Interfund Payable	108,154	0	1,061,000	1,169,154
Intergovernmental Payable	249,032	0	0	249,032
Unearned Revenue	886,092	0	0	886,092
Payroll Withholdings	235,758	0	0	235,758
<i>Total Liabilities</i>	<u>2,479,278</u>	<u>0</u>	<u>1,064,590</u>	<u>3,543,868</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	8,082,606	0	0	8,082,606
Unavailable Revenue	7,006,952	201,321	0	7,208,273
Leases	15,436	0	0	15,436
<i>Total Deferred Inflows of Resources</i>	<u>15,104,994</u>	<u>201,321</u>	<u>0</u>	<u>15,306,315</u>
<b>Fund Balances</b>				
Nonspendable	306,533	0	0	306,533
Restricted	22,705,162	3,276,416	518,734	26,500,312
<i>Total Fund Balances</i>	<u>23,011,695</u>	<u>3,276,416</u>	<u>518,734</u>	<u>26,806,845</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$40,595,967</u>	<u>\$3,477,737</u>	<u>\$1,583,324</u>	<u>\$45,657,028</u>

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

	Miscellaneous Local	County Airport	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety	Emergency 911
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$3,687,391	\$4,263,779	\$1,780,066	\$2,759,823	\$2,587,390	\$309,825
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	116,168	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0	0
Materials and Supplies Inventory	2,647	45,069	2,875	0	590	1,578
Receivables:						
Property Taxes	0	0	0	1,041,386	0	2,862,263
Permissive Sales Taxes	0	0	0	0	0	0
Accounts	304,453	12,340	0	375	0	0
Intergovernmental	0	1,346,776	293,223	1,193,058	556,241	116,354
Interfund	0	0	0	0	17,968	0
Leases	0	0	0	0	0	15,436
Prepaid Items	0	10,160	0	2,762	42,152	153,403
<i>Total Assets</i>	<u>\$3,994,491</u>	<u>\$5,678,124</u>	<u>\$2,076,164</u>	<u>\$4,997,404</u>	<u>\$3,320,509</u>	<u>\$3,458,859</u>
<b>Liabilities</b>						
Accounts Payable	\$15,959	\$3,500	\$0	\$117,638	\$18,029	\$66,299
Contracts Payable	0	112,126	0	0	0	0
Accrued Wages and Benefits	17,617	5,424	14,255	11,265	22,047	37,111
Retainage Payable	0	9,763	0	0	0	0
Interfund Payable	0	0	29,434	0	0	0
Intergovernmental Payable	10,147	2,832	7,759	16,676	13,325	20,968
Unearned Revenue	0	64,141	0	0	0	0
Payroll Withholdings	17,130	4,600	12,824	10,557	11,445	32,391
<i>Total Liabilities</i>	<u>60,853</u>	<u>202,386</u>	<u>64,272</u>	<u>156,136</u>	<u>64,846</u>	<u>156,769</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	0	0	0	855,545	0	2,304,741
Unavailable Revenue	304,453	1,256,751	290,997	731,388	209,609	635,970
Leases	0	0	0	0	0	15,436
<i>Total Deferred Inflows of Resources</i>	<u>304,453</u>	<u>1,256,751</u>	<u>290,997</u>	<u>1,586,933</u>	<u>209,609</u>	<u>2,956,147</u>
<b>Fund Balances</b>						
Nonspendable	2,647	55,229	2,875	2,762	42,742	154,981
Restricted	3,626,538	4,163,758	1,718,020	3,251,573	3,003,312	190,962
<i>Total Fund Balances</i>	<u>3,629,185</u>	<u>4,218,987</u>	<u>1,720,895</u>	<u>3,254,335</u>	<u>3,046,054</u>	<u>345,943</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$3,994,491</u>	<u>\$5,678,124</u>	<u>\$2,076,164</u>	<u>\$4,997,404</u>	<u>\$3,320,509</u>	<u>\$3,458,859</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Local Fiscal Recovery	OneOhio Opioid Settlement	Total Nonmajor Special Revenue Funds
\$237,260	\$213,817	\$2,608,711	\$788,794	\$56,181	\$112,627	\$847,901	\$841,783	\$21,095,348
124,343	0	5,180	0	0	0	0	0	245,691
0	0	644,033	0	0	0	0	0	644,033
0	0	17,244	0	0	0	0	0	17,244
0	0	899,079	0	0	0	0	0	899,079
5,647	0	1,437	7,598	0	0	0	0	67,441
0	0	1,495,258	2,302,951	0	2,499,332	0	0	10,201,190
600,352	0	0	0	0	0	0	0	600,352
0	0	0	0	0	0	0	1,220,007	1,537,175
24,418	0	673,005	548,372	194,609	69,862	0	0	5,015,918
0	0	0	0	0	0	0	0	17,968
0	0	0	0	0	0	0	0	15,436
24,329	0	0	6,286	0	0	0	0	239,092
<u>\$1,016,349</u>	<u>\$213,817</u>	<u>\$6,343,947</u>	<u>\$3,654,001</u>	<u>\$250,790</u>	<u>\$2,681,821</u>	<u>\$847,901</u>	<u>\$2,061,790</u>	<u>\$40,595,967</u>
\$12,405	\$0	\$150,178	\$86,886	\$22,600	\$58,778	\$0	\$0	\$552,272
0	0	0	0	0	0	13,826	0	125,952
89,600	0	8,756	106,180	0	0	0	0	312,255
0	0	0	0	0	0	0	0	9,763
0	0	78,720	0	0	0	0	0	108,154
82,134	0	5,323	77,744	0	0	12,124	0	249,032
0	0	0	0	0	0	821,951	0	886,092
24,879	0	9,162	112,770	0	0	0	0	235,758
<u>209,018</u>	<u>0</u>	<u>252,139</u>	<u>383,580</u>	<u>22,600</u>	<u>58,778</u>	<u>847,901</u>	<u>0</u>	<u>2,479,278</u>
0	0	1,123,577	1,745,429	0	2,053,314	0	0	8,082,606
214,761	0	905,708	617,008	104,420	515,880	0	1,220,007	7,006,952
0	0	0	0	0	0	0	0	15,436
<u>214,761</u>	<u>0</u>	<u>2,029,285</u>	<u>2,362,437</u>	<u>104,420</u>	<u>2,569,194</u>	<u>0</u>	<u>1,220,007</u>	<u>15,104,994</u>
29,976	0	1,437	13,884	0	0	0	0	306,533
562,594	213,817	4,061,086	894,100	123,770	53,849	0	841,783	22,705,162
<u>592,570</u>	<u>213,817</u>	<u>4,062,523</u>	<u>907,984</u>	<u>123,770</u>	<u>53,849</u>	<u>0</u>	<u>841,783</u>	<u>23,011,695</u>
<u>\$1,016,349</u>	<u>\$213,817</u>	<u>\$6,343,947</u>	<u>\$3,654,001</u>	<u>\$250,790</u>	<u>\$2,681,821</u>	<u>\$847,901</u>	<u>\$2,061,790</u>	<u>\$40,595,967</u>

This page intentionally left blank

**Jefferson 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 Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$7,487,279	\$0	\$0	\$7,487,279
Permissive Sales Taxes	2,042,406	1,061,144	202,000	3,305,550
Charges for Services	5,403,420	0	0	5,403,420
Licenses and Permits	91,228	0	0	91,228
Fines, Forfeitures, and Settlements	698,105	0	0	698,105
Intergovernmental	13,373,831	15,435	0	13,389,266
Investment Earnings and Other Interest	287,458	0	0	287,458
Leases, Rents, and Royalties	545,383	0	0	545,383
Contributions and Donations	85,515	0	0	85,515
Other	172,678	0	1,895	174,573
<i>Total Revenues</i>	<u>30,187,303</u>	<u>1,076,579</u>	<u>203,895</u>	<u>31,467,777</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,938,345	0	0	1,938,345
Judicial	383,733	0	0	383,733
Public Safety	15,668,231	0	0	15,668,231
Public Works	159,125	0	0	159,125
Health	3,836,232	0	0	3,836,232
Human Services	7,904,598	0	0	7,904,598
Economic Development and Assistance	1,845,614	0	0	1,845,614
Capital Outlay	1,567,801	0	139,308	1,707,109
Intergovernmental	657,388	0	0	657,388
Debt Service:				
Principal Retirement	0	1,078,889	0	1,078,889
Interest	0	166,393	0	166,393
<i>Total Expenditures</i>	<u>33,961,067</u>	<u>1,245,282</u>	<u>139,308</u>	<u>35,345,657</u>
Excess of Revenues Over (Under) Expenditures	(3,773,764)	(168,703)	64,587	(3,877,880)
<b>Other Financing Sources</b>				
Transfers In	4,466,070	300,630	120,000	4,886,700
Net Change in Fund Balances	692,306	131,927	184,587	1,008,820
<i>Fund Balance Beginning of Year</i>	<u>22,319,389</u>	<u>3,144,489</u>	<u>334,147</u>	<u>25,798,025</u>
<i>Fund Balance End of Year</i>	<u>\$23,011,695</u>	<u>\$3,276,416</u>	<u>\$518,734</u>	<u>\$26,806,845</u>

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

	Miscellaneous Local	County Airpark	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety	Emergency 911
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$501,630	\$0	\$2,277,295
Permissive Sales Taxes	0	0	0	0	0	0
Charges for Services	1,845,974	459,310	183,704	0	275,589	0
Licenses and Permits	46,861	0	0	0	44,367	0
Fines, Forfeitures, and Settlements	10,015	0	0	0	173,853	0
Intergovernmental	3,468	488,736	1,149,906	3,068,341	1,459,106	372,682
Investment Earnings and Other Interest	0	215,774	0	0	0	617
Leases, Rents, and Royalties	0	435,472	0	79,140	0	30,771
Contributions and Donations	0	0	0	0	0	25,000
Other	115,225	3,950	0	7,713	0	4,197
<i>Total Revenues</i>	<u>2,021,543</u>	<u>1,603,242</u>	<u>1,333,610</u>	<u>3,656,824</u>	<u>1,952,915</u>	<u>2,710,562</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	1,914,250	0	0	0	0	0
Judicial	23,070	0	0	0	244,722	0
Public Safety	0	0	0	0	1,590,745	2,712,713
Public Works	0	0	0	0	0	0
Health	264,841	0	0	3,416,839	0	0
Human Services	0	0	1,337,040	0	0	0
Economic Development and Assistance	0	1,351,778	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	0	0	0	124,013	0	0
<i>Total Expenditures</i>	<u>2,202,161</u>	<u>1,351,778</u>	<u>1,337,040</u>	<u>3,540,852</u>	<u>1,835,467</u>	<u>2,712,713</u>
Excess of Revenues Over (Under) Expenditures	(180,618)	251,464	(3,430)	115,972	117,448	(2,151)
<b>Other Financing Sources</b>						
Transfers In	236,200	100,000	0	0	70,615	0
Net Change in Fund Balances	55,582	351,464	(3,430)	115,972	188,063	(2,151)
<i>Fund Balances Beginning of Year</i>	<u>3,573,603</u>	<u>3,867,523</u>	<u>1,724,325</u>	<u>3,138,363</u>	<u>2,857,991</u>	<u>348,094</u>
<i>Fund Balances End of Year</i>	<u>\$3,629,185</u>	<u>\$4,218,987</u>	<u>\$1,720,895</u>	<u>\$3,254,335</u>	<u>\$3,046,054</u>	<u>\$345,943</u>

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Local Fiscal Recovery	OneOhio Opioid Settlement	Total Nonmajor Special Revenue Funds
\$0	\$0	\$1,149,200	\$1,781,447	\$0	\$1,777,707	\$0	\$0	\$7,487,279
2,042,406	0	0	0	0	0	0	0	2,042,406
1,063,808	0	0	1,575,035	0	0	0	0	5,403,420
0	0	0	0	0	0	0	0	91,228
0	0	0	0	0	0	0	514,237	698,105
182,292	0	3,209,898	170,434	554,244	114,108	2,600,616	0	13,373,831
0	0	71,067	0	0	0	0	0	287,458
0	0	0	0	0	0	0	0	545,383
60,515	0	0	0	0	0	0	0	85,515
41,593	0	0	0	0	0	0	0	172,678
3,390,614	0	4,430,165	3,526,916	554,244	1,891,815	2,600,616	514,237	30,187,303
0	0	0	0	0	0	24,095	0	1,938,345
0	0	0	0	0	0	115,941	0	383,733
5,085,532	0	0	6,263,416	0	0	15,825	0	15,668,231
0	0	0	0	0	0	159,125	0	159,125
0	24,452	0	0	0	0	130,100	0	3,836,232
0	0	4,558,081	0	0	1,955,123	54,354	0	7,904,598
0	0	0	0	493,836	0	0	0	1,845,614
0	0	0	0	0	0	1,567,801	0	1,567,801
0	0	0	0	0	0	533,375	0	657,388
5,085,532	24,452	4,558,081	6,263,416	493,836	1,955,123	2,600,616	0	33,961,067
(1,694,918)	(24,452)	(127,916)	(2,736,500)	60,408	(63,308)	0	514,237	(3,773,764)
1,178,805	0	0	2,880,450	0	0	0	0	4,466,070
(516,113)	(24,452)	(127,916)	143,950	60,408	(63,308)	0	514,237	692,306
1,108,683	238,269	4,190,439	764,034	63,362	117,157	0	327,546	22,319,389
\$592,570	\$213,817	\$4,062,523	\$907,984	\$123,770	\$53,849	\$0	\$841,783	\$23,011,695

This page intentionally left blank



**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Internal Service Funds**

---

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the County's Internal Service funds:

Self Insurance – Health Fund – To account for the operation of the County's self insurance program for employee health benefits and prescription drugs.

Workers' Compensation Insurance Fund – To account for workers' compensation insurance premium payments, charged to participating funds, as needed, on a cost-reimbursement basis.

**Jefferson County, Ohio**  
**Combining Statement of Fund Net Position**  
**Internal Service Funds**  
**December 31, 2024**

	Self Insurance Health	Workers' Compensation Insurance	Total Internal Service Funds
<b>Assets</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,958,056	\$3,958,056
Cash and Cash Equivalents with Fiscal Agents	4,210,947	0	4,210,947
Receivables:			
Accounts	167,793	0	167,793
Interfund	0	1,061,000	1,061,000
Prepaid Items	0	348,937	348,937
<i>Total Assets</i>	<u>4,378,740</u>	<u>5,367,993</u>	<u>9,746,733</u>
<b>Liabilities</b>			
Current Liabilities:			
Interfund Payable	371,120	0	371,120
Claims Payable - Health	1,173,972	0	1,173,972
<i>Total Liabilities</i>	<u>1,545,092</u>	<u>0</u>	<u>1,545,092</u>
<b>Net Position</b>			
Unrestricted	<u>\$2,833,648</u>	<u>\$5,367,993</u>	<u>\$8,201,641</u>

**Jefferson County, Ohio**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2024**

	Self Insurance Health	Workers' Compensation Insurance	Total Internal Service Funds
<b>Operating Revenues</b>			
Charges for Services	\$9,526,790	\$0	\$9,526,790
Other	392,450	0	392,450
<i>Total Operating Revenues</i>	<u>9,919,240</u>	<u>0</u>	<u>9,919,240</u>
<b>Operating Expenses</b>			
Personal Services	0	13,556	13,556
Contractual Services	522,379	52,651	575,030
Claims	11,035,646	0	11,035,646
<i>Total Operating Expenses</i>	<u>11,558,025</u>	<u>66,207</u>	<u>11,624,232</u>
<i>Operating Loss</i>	(1,638,785)	(66,207)	(1,704,992)
<b>Non-Operating Revenues</b>			
Investment Earnings	186,881	0	186,881
Change in Net Position	(1,451,904)	(66,207)	(1,518,111)
<i>Net Position Beginning of Year</i>	<u>4,285,552</u>	<u>5,434,200</u>	<u>9,719,752</u>
<i>Net Position End of Year</i>	<u><u>\$2,833,648</u></u>	<u><u>\$5,367,993</u></u>	<u><u>\$8,201,641</u></u>

**Jefferson County, Ohio**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2024**

	Self Insurance Health	Workers' Compensation Insurance	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services - Health Benefits	\$9,526,790	\$0	\$9,526,790
Cash Payments for Goods and Services	(522,379)	(415,144)	(937,523)
Cash Payments for Claims	(12,867,053)	0	(12,867,053)
Other Operating Revenues	2,692,941	0	2,692,941
<i>Net Cash Used for Operating Activities</i>	<u>(1,169,701)</u>	<u>(415,144)</u>	<u>(1,584,845)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Cash Received from Interfund Loans	371,120	197,000	568,120
Cash Payments for Interfund Loans	(736,392)	0	(736,392)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(365,272)</u>	<u>197,000</u>	<u>(168,272)</u>
<b>Cash Flows from Investing Activities</b>			
Interest Received from Investments	186,881	0	186,881
<i>Net Change in Cash and Cash Equivalents</i>	(1,348,092)	(218,144)	(1,566,236)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,559,039</u>	<u>4,176,200</u>	<u>9,735,239</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,210,947</u></u>	<u><u>\$3,958,056</u></u>	<u><u>\$8,169,003</u></u>
<b>Reconciliation of Cash and Cash Equivalents End of Year to Combining Statement of Net Position - Internal Service Fund Accounts</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,958,056	\$3,958,056
Cash and Cash Equivalents with Fiscal Agents	4,210,947	0	4,210,947
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,210,947</u></u>	<u><u>\$3,958,056</u></u>	<u><u>\$8,169,003</u></u>
<b>Reconciliation of Operating Income to Net Cash Used for Operating Activities</b>			
Operating Loss	(\$1,638,785)	(\$66,207)	(\$1,704,992)
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	26,168	0	26,168
Increase in Prepaid Items	0	(348,937)	(348,937)
Increase in Claims Payable	442,916	0	442,916
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$1,169,701)</u></u>	<u><u>(\$415,144)</u></u>	<u><u>(\$1,584,845)</u></u>

**Jefferson County, Ohio**  
**Fund Descriptions –**  
**Fiduciary 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 following is a description of the County's custodial funds:

Undivided Monies Fund – To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

Fiscal Agent Fund – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Jefferson Soil and Water Conservation District, the Jefferson County General Health District, the Local Emergency Planning Commission and the Jefferson County Regional Planning Commission.

Miscellaneous Court/Safety Fund – To account for various fines and fees collected and distributed through the courts for the benefit of others.

Other Custodial Fund – To account for monies held by the County to be distributed for the benefit of others.

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

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,788,083	\$3,566,846	\$195,023	\$62,854	\$5,612,806
Cash and Cash Equivalents in Segregated Accounts	0	0	623,729	0	623,729
Receivables:					
Property Taxes	97,249,247	0	0	0	97,249,247
Accounts	0	0	498,196	0	498,196
Special Assessments	668,737	0	0	0	668,737
Intergovernmental	3,849,016	0	0	0	3,849,016
<i>Total Assets</i>	<u>103,555,083</u>	<u>3,566,846</u>	<u>1,316,948</u>	<u>62,854</u>	<u>108,501,731</u>
<b>Liabilities</b>					
Intergovernmental Payable	5,637,099	0	623,729	0	6,260,828
<b>Deferred Inflows of Resources</b>					
Property Taxes	78,045,833	0	0	0	78,045,833
<b>Net Position</b>					
Restricted for Individuals, Organizations, and Other Governments	<u>\$19,872,151</u>	<u>\$3,566,846</u>	<u>\$693,219</u>	<u>\$62,854</u>	<u>\$24,195,070</u>

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

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
<b>Additions</b>					
Intergovernmental	\$7,253,567	\$0	\$0	\$0	\$7,253,567
Amounts Received as Fiscal Agent	0	9,855,020	0	0	9,855,020
Licenses, Permits, and Fees for Other Governments	0	0	8,493,895	273,474	8,767,369
Fines and Forfeitures for Other Governments	0	0	1,764,460	0	1,764,460
Property Tax Collections for Other Governments	80,565,766	0	0	0	80,565,766
Special Assessment Collections for Other Governments	303,457	0	0	0	303,457
Miscellaneous	74,046	0	2,774	0	76,820
<i>Total Additions</i>	<u>88,196,836</u>	<u>9,855,020</u>	<u>10,261,129</u>	<u>273,474</u>	<u>108,586,459</u>
<b>Deductions</b>					
Distributions to the State of Ohio	0	0	10,311,810	287,421	10,599,231
Distributions of State Funds to Other Governments	7,557,310	0	0	0	7,557,310
Property Tax Distributions to Other Governments	76,784,529	0	0	0	76,784,529
Special Assessment Distributions to Other Governments	219,104	0	0	0	219,104
Distributions to Individuals	0	0	5,000	0	5,000
Distributions as Fiscal Agent	0	9,497,293	0	0	9,497,293
<i>Total Deductions</i>	<u>84,560,943</u>	<u>9,497,293</u>	<u>10,316,810</u>	<u>287,421</u>	<u>104,662,467</u>
Change in Fiduciary Net Position	3,635,893	357,727	(55,681)	(13,947)	3,923,992
<i>Net Position Beginning of Year</i>	<u>16,236,258</u>	<u>3,209,119</u>	<u>748,900</u>	<u>76,801</u>	<u>20,271,078</u>
<i>Net Position End of Year</i>	<u><u>\$19,872,151</u></u>	<u><u>\$3,566,846</u></u>	<u><u>\$693,219</u></u>	<u><u>\$62,854</u></u>	<u><u>\$24,195,070</u></u>

This page intentionally left blank



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

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Property Taxes	\$3,154,966	\$3,154,966	\$0
Permissive Sales Taxes	6,873,054	6,873,054	0
Charges for Services	2,855,172	2,855,172	0
Licenses and Permits	448,819	448,819	0
Fines, Forfeitures, and Settlements	351,711	351,711	0
Intergovernmental	3,452,771	3,452,771	0
Interest	2,835,106	2,835,106	0
Rents and Royalties	364,632	364,632	0
Oil and Gas Agreement Bonus	20,089	20,089	0
Other	185,729	227,822	42,093
<i>Total Revenues</i>	<u>20,542,049</u>	<u>20,584,142</u>	<u>42,093</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	307,712	307,712	0
Fringe Benefits	135,163	135,163	0
Materials and Supplies	4,169	4,169	0
Contractual Services	105,965	105,965	0
Other	9,933	9,933	0
Total Commissioners	<u>562,942</u>	<u>562,942</u>	<u>0</u>
Auditor			
Salary and Wages	543,015	543,015	0
Fringe Benefits	223,502	223,502	0
Materials and Supplies	9,883	9,883	0
Contractual Services	2,699	2,699	0
Other	23,307	23,307	0
Total Auditor	<u>802,406</u>	<u>802,406</u>	<u>0</u>
Permissive Sales Tax			
Capital Outlay	193,515	193,515	0
Other	215,008	215,008	0
Total Permissive Sales Tax	<u>408,523</u>	<u>408,523</u>	<u>0</u>
Treasurer			
Salary and Wages	164,922	164,922	0
Fringe Benefits	89,044	89,044	0
Materials and Supplies	24,886	24,523	363
Contractual Services	5,127	5,127	0
Other	1,884	1,884	0
Total Treasurer	<u>\$285,863</u>	<u>\$285,500</u>	<u>\$363</u>

(Continued)

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Prosecuting Attorney			
Salary and Wages	\$872,920	\$872,920	\$0
Fringe Benefits	268,099	268,099	0
Materials and Supplies	19,625	19,557	68
Contractual Services	37,884	37,784	100
Other	51,149	51,149	0
Total Prosecuting Attorney	1,249,677	1,249,509	168
Budget Commission			
Other	141	141	0
Bureau of Inspection			
Contractual Services	161,043	161,043	0
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	48,678	48,678	0
Total County Planning Commission	133,678	133,678	0
Data Processing			
Salary and Wages	239,420	239,420	0
Fringe Benefits	78,056	78,056	0
Contractual Services	19,346	19,346	0
Other	848	848	0
Total Data Processing	337,670	337,670	0
Data Processing Central Purchasing			
Other	68,210	68,174	36
Board of Elections			
Salary and Wages	418,963	418,963	0
Fringe Benefits	196,454	196,454	0
Materials and Supplies	117,085	117,085	0
Contractual Services	291,236	291,236	0
Grants	8,215	8,215	0
Other	15,081	15,081	0
Total Board of Elections	1,047,034	1,047,034	0
Recorder			
Salary and Wages	240,906	240,906	0
Fringe Benefits	107,417	107,417	0
Total Recorder	\$348,323	\$348,323	\$0

(Continued)

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Buildings and Grounds			
Materials and Supplies	\$14,423	\$14,423	\$0
Contractual Services	191,558	191,558	0
Other	101,519	101,519	0
Total Buildings and Grounds	307,500	307,500	0
Towers Building			
Materials and Supplies	14,746	14,746	0
Contractual Services	196,802	196,802	0
Other	500	500	0
Total Tower Building	212,048	212,048	0
Maintenance			
Salary and Wages	245,642	245,642	0
Fringe Benefits	125,920	125,920	0
Total Maintenance	371,562	371,562	0
Certified Auto Title Administration			
Salary and Wages	209,235	209,235	0
Fringe Benefits	119,283	119,283	0
Materials and Supplies	9,796	9,796	0
Contractual Services	31,200	31,200	0
Capital Outlay	2,214	2,214	0
Other	3,943	3,943	0
Total Certified Auto Title Administration	375,671	375,671	0
Equipment Records Supply			
Materials and Supplies	3,971	3,971	0
Contractual Services	16,150	16,150	0
Capital Outlay	18,710	18,710	0
Total Equipment Records Supply	38,831	38,831	0
Insurance			
Official Bonds	1,496	1,496	0
Group and Liability	100,000	100,000	0
Total Insurance	101,496	101,496	0
Total General Government - Legislative and Executive	6,812,618	6,812,051	567
General Government - Judicial			
Court of Appeals			
Other	92,053	92,053	0
Common Pleas Court			
Salary and Wages	262,458	262,458	0
Fringe Benefits	133,186	133,186	0
Materials and Supplies	21,132	21,132	0
Contractual Services	321,166	321,166	0
Other	7,603	7,603	0
Total Common Pleas Court	\$745,545	\$745,545	\$0

(Continued)

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Adult Probation			
Salary and Wages	\$173,554	\$173,554	\$0
Fringe Benefits	93,615	93,615	0
Contractual Services	35,404	35,404	0
Total Adult Probation	302,573	302,573	0
County Court Probate			
Salary and Wages	181,329	181,329	0
Fringe Benefits	80,697	80,697	0
Materials and Supplies	11,220	11,220	0
Contractual Services	680	680	0
Total County Court Probate	273,926	273,926	0
Juvenile Court			
Salary and Wages	612,657	612,657	0
Fringe Benefits	214,971	214,971	0
Materials and Supplies	22,162	22,162	0
Contractual Services	386,139	386,139	0
Other	72,564	72,564	0
Total Juvenile Court	1,308,493	1,308,493	0
County Court #2			
Salary and Wages	191,896	191,896	0
Fringe Benefits	80,983	80,983	0
Materials and Supplies	4,368	4,340	28
Contractual Services	151,210	151,210	0
Total County Court #2	428,457	428,429	28
County Court #3			
Salary and Wages	145,222	145,222	0
Fringe Benefits	74,636	74,636	0
Materials and Supplies	3,822	3,044	778
Contractual Services	56,482	56,482	0
Total County Court #3	280,162	279,384	778
Probate Court			
Salary and Wages	196,000	196,000	0
Fringe Benefits	93,564	93,564	0
Contractual Services	1,028	1,028	0
Total Probate Court	290,592	290,592	0
Clerk of Courts			
Salary and Wages	323,387	323,387	0
Fringe Benefits	146,491	146,491	0
Materials and Supplies	13,921	13,921	0
Contractual Services	19,948	19,948	0
Other	1,000	1,000	0
Total Clerk of Courts	\$504,747	\$504,747	\$0

(Continued)

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
County Court			
Salary and Wages	\$177,211	\$177,211	\$0
Fringe Benefits	78,692	78,692	0
Materials and Supplies	4,520	4,519	1
Contractual Services	96,365	95,995	370
Other	375	375	0
Total County Court	357,163	356,792	371
Municipal Court			
Salary and Wages	79,168	79,168	0
Fringe Benefits	34,381	34,381	0
Contractual Services	64,545	64,545	0
Total Municipal Court	178,094	178,094	0
Court Magistrate			
Salary and Wages	134,533	134,533	0
Fringe Benefits	55,704	55,704	0
Materials and Supplies	4,621	4,621	0
Contractual Services	4,593	4,593	0
Other	2,000	2,000	0
Total Court Magistrate	201,451	201,451	0
Total General Government - Judicial	4,963,256	4,962,079	1,177
Public Safety			
Coroner			
Salary and Wages	87,019	87,019	0
Fringe Benefits	30,567	30,567	0
Materials and Supplies	23	23	0
Contractual Services	36,837	36,837	0
Other	3,163	3,163	0
Total Coroner	157,609	157,609	0
Disaster Services			
Contractual Services	84,000	84,000	0
Total Public Safety	241,609	241,609	0
Health			
Humane Society			
Other	1,860	1,860	0
Agriculture			
Grants	340,633	340,633	0
Vital Statistics			
Fees	904	904	0
Total Health	\$343,397	\$343,397	\$0

(Continued)

**Jefferson 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Human Services			
Veteran's Services			
Salary and Wages	\$363,208	\$363,208	\$0
Fringe Benefits	154,068	154,068	0
Materials and Supplies	12,500	12,500	0
Contractual Services	47,591	47,591	0
Other	258,743	258,743	0
Total Veteran's Services	836,110	836,110	0
Public Assistance			
Contractual Services	310,787	310,787	0
Total Human Services	1,146,897	1,146,897	0
Conservation and Recreation			
Park Recreation			
Capital Outlay	341,000	341,000	0
Economic Development and Assistance			
Port Authority			
Contractual Services	150,000	150,000	0
Other			
County Shared Utilities			
Contractual Services	136,832	136,832	0
Delinquent Land Sale-Unclaimed			
Other	12,192	12,192	0
Unclaimed Monies			
Other	45	45	0
Indigent Application Fees			
Contractual Services	2,474	2,474	0
Other			
Fringe Benefits	85,037	85,037	0
Materials and Supplies	30,921	30,921	0
Contractual Services	159,044	159,044	0
Other	196,151	196,151	0
Total Other	471,153	471,153	0
Total Other	622,696	622,696	0
Total Expenditures	\$14,621,473	\$14,619,729	\$1,744

(Continued)

**Jefferson 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><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
Excess of Revenues Over Expenditures	\$5,920,576	\$5,964,413	\$43,837
<b>Other Financing Uses</b>			
Transfers Out	<u>(4,466,070)</u>	<u>(4,466,070)</u>	<u>0</u>
Net Change in Fund Balance	1,454,506	1,498,343	43,837
<i>Fund Balance Beginning of Year</i>	7,781,286	7,781,286	0
<i>Prior Year Encumbrances Appropriated</i>	<u>232,273</u>	<u>232,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,468,065</u></u>	<u><u>\$9,511,902</u></u>	<u><u>\$43,837</u></u>



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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Intergovernmental	\$9,610,324	\$9,610,324	\$0
Other	<u>131,857</u>	<u>131,857</u>	<u>0</u>
Total Revenues	<u>9,742,181</u>	<u>9,742,181</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,805,274	3,805,274	0
Fringe Benefits	1,759,824	1,759,824	0
Materials and Supplies	97,234	95,120	2,114
Contractual Services	2,142,553	2,141,912	641
Capital Outlay	76,462	75,965	497
Other	<u>4,312</u>	<u>0</u>	<u>4,312</u>
Total Public Assistance	7,885,659	7,878,095	7,564
Workforce Investment Act			
Contractual Services	<u>1,778,592</u>	<u>1,778,592</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,664,251</u>	<u>9,656,687</u>	<u>7,564</u>
Net Change in Fund Balance	77,930	85,494	7,564
<i>Fund Balance Beginning of Year</i>	8,034	8,034	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,101</u>	<u>14,101</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$100,065</u>	<u>\$107,629</u>	<u>\$7,564</u>

**Jefferson County, Ohio**  
**Schedule 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**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Permissive Sales Taxes	\$4,133,729	\$4,133,729	\$0
Charges for Services	197,219	197,219	0
Fines and Forfeitures	17,992	17,992	0
Intergovernmental	5,984,140	6,038,132	53,992
Interest	50,523	50,523	0
Other	355,240	355,240	0
<i>Total Revenues</i>	<u>10,738,843</u>	<u>10,792,835</u>	<u>53,992</u>
<b>Expenditures</b>			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,681,636	2,681,636	0
Fringe Benefits	1,116,487	1,116,487	0
Materials and Supplies	1,864,441	1,722,798	141,643
Contractual Services	1,842,451	1,822,568	19,883
Capital Outlay	2,943,763	2,676,244	267,519
Other	1,647,610	1,593,587	54,023
<i>Total Expenditures</i>	<u>12,096,388</u>	<u>11,613,320</u>	<u>483,068</u>
Excess of Revenues Under Expenditures	(1,357,545)	(820,485)	537,060
<b>Other Financing Uses</b>			
Transfers Out	(300,630)	(300,630)	0
Net Change in Fund Balance	(1,658,175)	(1,121,115)	537,060
<i>Fund Balance Beginning of Year</i>	3,299,140	3,299,140	0
<i>Prior Year Encumbrances Appropriated</i>	<u>566,429</u>	<u>566,429</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,207,394</u></u>	<u><u>\$2,744,454</u></u>	<u><u>\$537,060</u></u>

**Jefferson County, Ohio**  
**Schedule 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><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Property Taxes	\$4,094,502	\$4,094,502	\$0
Charges for Services	681,100	681,100	0
Intergovernmental	6,792,307	6,792,307	0
Rent	16,930	16,930	0
Other	175,973	175,973	0
<i>Total Revenues</i>	<u>11,760,812</u>	<u>11,760,812</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	5,826,321	5,826,321	0
Fringe Benefits	2,508,335	2,508,335	0
Materials and Supplies	384,375	384,315	60
Contractual Services	2,443,480	2,443,480	0
Capital Outlay	8,986	8,986	0
Other	531,335	530,959	376
<i>Total Expenditures</i>	<u>11,702,832</u>	<u>11,702,396</u>	<u>436</u>
Excess of Revenues Over Expenditures	57,980	58,416	436
<b>Other Financing Uses</b>			
Transfers Out	(120,000)	(120,000)	0
Net Change in Fund Balance	(62,020)	(61,584)	436
<i>Fund Balance Beginning of Year</i>	<u>8,052,274</u>	<u>8,052,274</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,990,254</u></u>	<u><u>\$7,990,690</u></u>	<u><u>\$436</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sewer Fund**  
**For the Year Ended December 31, 2024**

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Charges for Services	\$2,318,281	\$2,318,281	\$0
Permissive Sales Taxes	522,892	522,892	0
Tap-In Fees	2,000	2,000	0
Capital Grants	1,000,000	1,000,000	0
Intergovernmental	827	827	0
Special Assessments	16,923	16,923	0
Revenue Bonds Issued	205,824	205,824	0
OEPA Loans Issued	193,549	193,549	0
<i>Total Revenues</i>	<u>4,260,296</u>	<u>4,260,296</u>	<u>0</u>
<b>Expenses</b>			
Personal Services	601,049	601,049	0
Contractual Services	786,512	786,315	197
Materials and Supplies	63,428	61,663	1,765
Capital Outlay	1,102,275	1,102,275	0
Debt Service:			
Principal Retirement	670,271	670,271	0
Interest	269,161	269,161	0
<i>Total Expenses</i>	<u>3,492,696</u>	<u>3,490,734</u>	<u>1,962</u>
Net Change in Fund Equity	767,600	769,562	1,962
<i>Fund Equity Beginning of Year</i>	824,303	824,303	0
<i>Prior Year Encumbrances Appropriated</i>	<u>473,423</u>	<u>473,423</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,065,326</u></u>	<u><u>\$2,067,288</u></u>	<u><u>\$1,962</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Water Fund**  
**For the Year Ended December 31, 2024**

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Charges for Services	\$6,592,392	\$6,592,392	\$0
Permissive Sales Taxes	281,563	281,563	0
Tap-In Fees	71,849	71,849	0
Interest	36,685	36,685	0
Rents	24,116	24,116	0
Other Operating Revenues	1,544	1,544	0
Intergovernmental	14,363	14,363	0
Other Non-Operating Revenues	12,600	12,600	0
OEPA Loans Issued	1,305,830	1,305,830	0
OPWC Loans Issued	401,361	401,361	0
<i>Total Revenues</i>	<u>8,742,303</u>	<u>8,742,303</u>	<u>0</u>
<b>Expenses</b>			
Personal Services	1,381,001	1,381,001	0
Contractual Services	4,804,588	4,780,655	23,933
Materials and Supplies	295,078	279,178	15,900
Other Operating Expenses	23,869	23,869	0
Capital Outlay	1,987,675	1,987,674	1
Debt Service:			
Principal Retirement	836,773	836,773	0
Interest	79,381	79,381	0
<i>Total Expenses</i>	<u>9,408,365</u>	<u>9,368,531</u>	<u>39,834</u>
Net Change in Fund Equity	(666,062)	(626,228)	39,834
<i>Fund Equity Beginning of Year</i>	2,669,466	2,669,466	0
<i>Prior Year Encumbrances Appropriated</i>	<u>78,741</u>	<u>78,741</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,082,145</u></u>	<u><u>\$2,121,979</u></u>	<u><u>\$39,834</u></u>

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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Charges for Services	\$1,845,974	\$1,845,974	\$0
Licenses and Permits	46,861	46,861	0
Fines and Forfeitures	10,015	10,015	0
Intergovernmental	2,368	2,368	0
Other	115,225	115,225	0
<i>Total Revenues</i>	<u>2,020,443</u>	<u>2,020,443</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salary and Wages	342,645	342,645	0
Fringe Benefits	151,063	151,063	0
Materials and Supplies	16,499	15,361	1,138
Contractual Services	601,961	601,961	0
Other	4,026	4,026	0
Total Real Estate Assessment	<u>1,116,194</u>	<u>1,115,056</u>	<u>1,138</u>
Delinquent Real/Assessment Collection			
Salary and Wages	179,235	179,235	0
Fringe Benefits	82,921	82,921	0
Materials and Supplies	12,310	12,310	0
Contractual Services	237,481	237,481	0
Capital Outlay	3,027	3,027	0
Other	119,812	119,812	0
Total Delinquent Real/Assessment Collection	<u>634,786</u>	<u>634,786</u>	<u>0</u>
Geographic Information System			
Materials and Supplies	648	648	0
Contractual Services	173,064	173,064	0
Total Geographic Information System	<u>\$173,712</u>	<u>\$173,712</u>	<u>\$0</u>

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Miscellaneous Local Fund (Continued)**  
**For the Year Ended December 31, 2024**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
Law Library Resource			
Salary and Wages	\$37,274	\$37,274	\$0
Fringe Benefits	24,169	24,169	0
Materials and Supplies	574	574	0
Contractual Services	49,262	49,261	1
Other	1,097	1,097	0
<b>Total Law Library Resource</b>	<b>112,376</b>	<b>112,375</b>	<b>1</b>
<b>Total General Government - Legislative and Executive</b>	<b>2,037,068</b>	<b>2,035,929</b>	<b>1,139</b>
Health			
Dog and Kennel			
Salary and Wages	136,144	136,144	0
Fringe Benefits	92,892	92,892	0
Materials and Supplies	19,985	19,985	0
Other	15,221	15,221	0
<b>Total Health</b>	<b>264,242</b>	<b>264,242</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,301,310</b>	<b>2,300,171</b>	<b>1,139</b>
Excess of Revenues Under Expenditures	(280,867)	(279,728)	1,139
<b>Other Financing Sources</b>			
Transfers In	236,200	236,200	0
Net Change in Fund Balance	(44,667)	(43,528)	1,139
<i>Fund Balance Beginning of Year</i>	3,561,834	3,561,834	0
<i>Prior Year Encumbrances Appropriated</i>	38,808	38,808	0
<i>Fund Balance End of Year</i>	<u><u>\$3,555,975</u></u>	<u><u>\$3,557,114</u></u>	<u><u>\$1,139</u></u>

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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Charges for Services	\$397,501	\$397,501	\$0
Intergovernmental	398,711	398,711	0
Interest	200,328	200,328	0
Rents and Royalties	518,760	518,760	0
Other	3,950	3,950	0
<i>Total Revenues</i>	<u>1,519,250</u>	<u>1,519,250</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Jefferson County Regional Airport Authority			
Materials and Supplies	23,539	23,539	0
Contractual Services	38,266	38,266	0
Other	65,189	65,189	0
Total Jefferson County Regional Airport Authority	<u>126,994</u>	<u>126,994</u>	<u>0</u>
Airport Gas Resale			
Salary and Wages	12,836	12,836	0
Fringe Benefits	1,977	1,977	0
Materials and Supplies	336,982	336,982	0
Other	37,498	14,624	22,874
Total Airport Gas Resale	<u>389,293</u>	<u>366,419</u>	<u>22,874</u>
County Airpark			
Salary and Wages	165,263	165,263	0
Fringe Benefits	98,921	98,921	0
Materials and Supplies	38,015	36,515	1,500
Contractual Services	366,460	366,367	93
Other	22,271	15,955	6,316
Total County Airpark	<u>690,930</u>	<u>683,021</u>	<u>7,909</u>
Sale of Resources			
Materials and Supplies	36,055	32,691	3,364
Contractual Services	10,819	10,819	0
Capital Outlay	90,711	90,711	0
Total Sale of Resources	<u>137,585</u>	<u>134,221</u>	<u>3,364</u>
<i>Total Expenditures</i>	<u>1,344,802</u>	<u>1,310,655</u>	<u>34,147</u>
Excess of Revenues Over Expenditures	174,448	208,595	34,147
<b>Other Financing Sources</b>			
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Net Change in Fund Balance	274,448	308,595	34,147
<i>Fund Balance Beginning of Year</i>	3,836,266	3,836,266	0
<i>Prior Year Encumbrances Appropriated</i>	<u>80,889</u>	<u>80,889</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,191,603</u></u>	<u><u>\$4,225,750</u></u>	<u><u>\$34,147</u></u>



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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Charges for Services	\$183,704	\$183,704	\$0
Intergovernmental	<u>1,149,810</u>	<u>1,149,810</u>	<u>0</u>
<i>Total Revenues</i>	<u>1,333,514</u>	<u>1,333,514</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement Agency			
Salary and Wages	486,890	486,890	0
Fringe Benefits	209,791	209,791	0
Materials and Supplies	4,338	4,338	0
Contractual Services	474,661	420,318	54,343
Other	<u>335,005</u>	<u>288,720</u>	<u>46,285</u>
<i>Total Expenditures</i>	<u>1,510,685</u>	<u>1,410,057</u>	<u>100,628</u>
Net Change in Fund Balance	(177,171)	(76,543)	100,628
<i>Fund Balance Beginning of Year</i>	1,634,945	1,634,945	0
<i>Prior Year Encumbrances Appropriated</i>	<u>208,840</u>	<u>208,840</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,666,614</u></u>	<u><u>\$1,767,242</u></u>	<u><u>\$100,628</u></u>

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Property Taxes	\$502,385	\$502,385	\$0
Intergovernmental	3,064,939	3,064,939	0
Rents	79,140	79,140	0
Other	17,383	17,383	0
<i>Total Revenues</i>	<u>3,663,847</u>	<u>3,663,847</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Health			
Mental Health			
Salary and Wages	410,972	410,972	0
Fringe Benefits	164,758	164,758	0
Materials and Supplies	24,662	24,662	0
Contractual Services	2,575,256	2,575,256	0
Capital Outlay	101,040	101,040	0
Other	83,430	83,430	0
Total Health	3,360,118	3,360,118	0
Intergovernmental			
Mental Health			
Contractual Services	124,013	124,013	0
<i>Total Expenditures</i>	<u>3,484,131</u>	<u>3,484,131</u>	<u>0</u>
Net Change in Fund Balance	179,716	179,716	0
<i>Fund Balance Beginning of Year</i>	<u>2,563,209</u>	<u>2,563,209</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,742,925</u></u>	<u><u>\$2,742,925</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund**  
**For the Year Ended December 31, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Charges for Services	\$272,449	\$272,449	\$0
Licenses and Permits	44,367	44,367	0
Fines and Forfeitures	176,571	176,571	0
Intergovernmental	1,322,966	1,322,966	0
<i>Total Revenues</i>	<u>1,816,353</u>	<u>1,816,353</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	<u>6,550</u>	<u>6,550</u>	<u>0</u>
Conduct of Business			
Other	<u>13,528</u>	<u>13,528</u>	<u>0</u>
County Court Computer			
Contractual Services	<u>47,866</u>	<u>47,512</u>	<u>354</u>
County Probation Services			
Materials and Supplies	6,160	6,160	0
Contractual Service	<u>14,818</u>	<u>14,818</u>	<u>0</u>
Total County Probation Services	<u>20,978</u>	<u>20,978</u>	<u>0</u>
Computer Research Juvenile			
Contractual Service	<u>431</u>	<u>431</u>	<u>0</u>
Juvenile Computer Equipment			
Contractual Services	<u>950</u>	<u>950</u>	<u>0</u>
Probate Computer Equipment			
Materials and Supplies	4,410	4,410	0
Contractual Services	<u>6,286</u>	<u>6,286</u>	<u>0</u>
Total Probate Computer Equipment	<u>\$10,696</u>	<u>\$10,696</u>	<u>\$0</u>

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund (Continued)**  
**For the Year Ended December 31, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Clerk of Courts Computer Contractual Services	<u>\$32,311</u>	<u>\$32,311</u>	<u>\$0</u>
Foreclosure Special Project Materials and Supplies	<u>12,760</u>	<u>12,760</u>	<u>0</u>
Contractual Services	<u>1,695</u>	<u>1,695</u>	<u>0</u>
Total Foreclosure Special Project	<u>14,455</u>	<u>14,455</u>	<u>0</u>
Marriage License - Probate Court Contractual Services	<u>10,406</u>	<u>10,406</u>	<u>0</u>
Juvenile Court Special Projects Contractual Services	<u>4,665</u>	<u>4,665</u>	<u>0</u>
County Courts Special Projects Contractual Services	<u>136,326</u>	<u>135,008</u>	<u>1,318</u>
Total General Government - Judicial	<u>299,162</u>	<u>297,490</u>	<u>1,672</u>
Public Safety Juvenile Probation Fees Other	<u>3,294</u>	<u>3,294</u>	<u>0</u>
Concealed Handgun Materials and Supplies	<u>25,274</u>	<u>25,274</u>	<u>0</u>
Contractual Services	<u>65,621</u>	<u>65,621</u>	<u>0</u>
Total Concealed Handgun	<u>90,895</u>	<u>90,895</u>	<u>0</u>
Juvenile Probation Services Enhancement Salary and Wages	<u>59,852</u>	<u>59,852</u>	<u>0</u>
Fringe Benefits	<u>30,028</u>	<u>30,028</u>	<u>0</u>
Contractual Services	<u>41,923</u>	<u>41,923</u>	<u>0</u>
Other	<u>22,150</u>	<u>22,150</u>	<u>0</u>
Total Juvenile Probation Services Enhancement	<u>\$153,953</u>	<u>\$153,953</u>	<u>\$0</u>

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund (Continued)**  
**For the Year Ended December 31, 2024**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
TANF Juvenile Division			
Salary and Wages	\$166,438	\$166,438	\$0
Fringe Benefits	36,521	36,521	0
Other	5,586	5,586	0
Total TANF Juvenile Division	208,545	208,545	0
Felony Delinquent Care and Custody			
Salary and Wages	260,172	260,172	0
Fringe Benefits	286,755	286,755	0
Materials and Supplies	3,149	3,149	0
Contractual Services	75,054	75,054	0
Other	12,045	12,045	0
Total Felony Delinquent Care and Custody	637,175	637,175	0
Crime Victims Assistance Office			
Salary and Wages	27,430	27,430	0
Fringe Benefits	4,238	4,238	0
Total Crime Victims Assistance Office	31,668	31,668	0
Law Enforcement Trust			
Salary and Wages	39,484	39,484	0
Fringe Benefits	24,452	24,452	0
Contractual Service	115,662	114,204	1,458
Other	10,427	10,427	0
Total Law Enforcement Trust	190,025	188,567	1,458
Community Corrections Act			
Salary and Wages	53,693	53,693	0
Fringe Benefits	17,857	17,857	0
Total Community Corrections Act	71,550	71,550	0
T-CAP			
Salary and Wages	82,113	82,113	0
Fringe Benefits	26,611	26,611	0
Materials and Supplies	29,787	29,787	0
Contractual Service	35,957	35,957	0
Total T-CAP	\$174,468	\$174,468	\$0

(Continued)

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Court/Corrections and Public Safety Fund (Continued)**  
**For the Year Ended December 31, 2024**

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
Indigent Drivers Interlock Treatment Materials and Supplies	<u>\$14,888</u>	<u>\$14,888</u>	<u>\$0</u>
Total Public Safety	<u>1,576,461</u>	<u>1,575,003</u>	<u>1,458</u>
<i>Total Expenditures</i>	<u>1,875,623</u>	<u>1,872,493</u>	<u>3,130</u>
Excess of Revenues Under Expenditures	(59,270)	(56,140)	3,130
<b>Other Financing Sources</b>			
Transfers In	<u>70,615</u>	<u>70,615</u>	<u>0</u>
Net Change in Fund Balance	11,345	14,475	3,130
<i>Fund Balance Beginning of Year</i>	2,504,777	2,504,777	0
<i>Prior Year Encumbrances Appropriated</i>	<u>40,634</u>	<u>40,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,556,756</u></u>	<u><u>\$2,559,886</u></u>	<u><u>\$3,130</u></u>

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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Property Taxes	\$2,286,056	\$2,286,056	\$0
Intergovernmental	362,606	362,606	0
Rents	31,388	31,388	0
Contributions and Donations	25,000	25,000	0
Other	4,197	4,197	0
<i>Total Revenues</i>	<u>2,709,247</u>	<u>2,709,247</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	1,034,503	1,034,503	0
Fringe Benefits	426,047	426,047	0
Materials and Supplies	17,781	17,781	0
Contractual Services	854,867	854,035	832
Capital Outlay	128,512	128,512	0
Other	185,354	185,354	0
<i>Total Expenditures</i>	<u>2,647,064</u>	<u>2,646,232</u>	<u>832</u>
Net Change in Fund Balance	62,183	63,015	832
<i>Fund Balance Beginning of Year</i>	128,465	128,465	0
<i>Prior Year Encumbrances Appropriated</i>	<u>12,312</u>	<u>12,312</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$202,960</u></u>	<u><u>\$203,792</u></u>	<u><u>\$832</u></u>

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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Permissive Sales Taxes	\$1,989,027	\$1,989,027	\$0
Charges for Services	1,120,071	1,120,071	0
Intergovernmental	195,992	195,992	0
Contributions and Donations	60,515	60,515	0
Other	41,522	41,522	0
<i>Total Revenues</i>	<u>3,407,127</u>	<u>3,407,127</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	2,911,762	2,911,762	0
Fringe Benefits	1,264,568	1,264,568	0
Materials and Supplies	147,839	147,212	627
Contractual Services	83,972	83,972	0
Capital Outlay	565,362	564,684	678
Other	86,717	86,716	1
<i>Total Expenditures</i>	<u>5,060,220</u>	<u>5,058,914</u>	<u>1,306</u>
Excess of Revenues Under Expenditures	(1,653,093)	(1,651,787)	1,306
<b>Other Financing Sources</b>			
Transfers In	<u>1,178,805</u>	<u>1,178,805</u>	<u>0</u>
Net Change in Fund Balance	(474,288)	(472,982)	1,306
<i>Fund Balance Beginning of Year</i>	314,157	314,157	0
<i>Prior Year Encumbrances Appropriated</i>	<u>164,812</u>	<u>164,812</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,681</u></u>	<u><u>\$5,987</u></u>	<u><u>\$1,306</u></u>



**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Tuberculosis/Crippled Child Levy Fund**  
**For the Year Ended December 31, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b><u>Revenues</u></b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
Current:			
Health			
Tuberculosis Levy	11,179	11,179	0
Contractual Services	357,884	197,342	160,542
Other			
<i>Total Expenditures</i>	<u>369,063</u>	<u>208,521</u>	<u>160,542</u>
Net Change in Fund Balance	(369,063)	(208,521)	160,542
<i>Fund Balance Beginning of Year</i>	77,487	77,487	0
<i>Prior Year Encumbrances Appropriated</i>	<u>160,782</u>	<u>160,782</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$130,794)</u></u>	<u><u>\$29,748</u></u>	<u><u>\$160,542</u></u>

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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Property Taxes	\$1,151,821	\$1,151,821	\$0
Intergovernmental	3,209,233	3,209,233	0
Interest	1,377	1,377	0
Contributions and Donations	650	650	0
<i>Total Revenues</i>	<u>4,363,081</u>	<u>4,363,081</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	293,735	293,735	0
Fringe Benefits	167,779	167,779	0
Materials and Supplies	7,803	7,803	0
Contractual Services	3,776,627	3,719,625	57,002
Capital Outlay	51,608	51,608	0
Other	226,658	215,985	10,673
<i>Total Expenditures</i>	<u>4,524,210</u>	<u>4,456,535</u>	<u>67,675</u>
Net Change in Fund Balance	(161,129)	(93,454)	67,675
<i>Fund Balance Beginning of Year</i>	3,142,428	3,142,428	0
<i>Prior Year Encumbrances Appropriated</i>	<u>172,576</u>	<u>172,576</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,153,875</u></u>	<u><u>\$3,221,550</u></u>	<u><u>\$67,675</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Jail Operating Levy Fund**  
**For the Year Ended December 31, 2024**

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Property Taxes	\$1,785,703	\$1,785,703	\$0
Charges for Services	1,506,901	1,506,901	0
Intergovernmental	171,498	171,498	0
<i>Total Revenues</i>	<u>3,464,102</u>	<u>3,464,102</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	3,288,453	3,288,453	0
Fringe Benefits	1,455,954	1,455,954	0
Materials and Supplies	424,747	376,232	48,515
Contractual Services	104,002	104,002	0
Capital Outlay	977,340	975,222	2,118
Other	3,239	3,239	0
<i>Total Expenditures</i>	<u>6,253,735</u>	<u>6,203,102</u>	<u>50,633</u>
Excess of Revenues Under Expenditures	(2,789,633)	(2,739,000)	50,633
<b>Other Financing Sources</b>			
Transfers In	2,880,450	2,880,450	0
Net Change in Fund Balance	90,817	141,450	50,633
<i>Fund Balance Beginning of Year</i>	371,890	371,890	0
<i>Prior Year Encumbrances Appropriated</i>	<u>126,910</u>	<u>126,910</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$589,617</u></u>	<u><u>\$640,250</u></u>	<u><u>\$50,633</u></u>

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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Intergovernmental	<u>\$473,555</u>	<u>\$473,555</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Contractual Services	480,997	480,997	0
Other	<u>5,499</u>	<u>5,499</u>	<u>0</u>
<i>Total Expenditures</i>	<u>486,496</u>	<u>486,496</u>	<u>0</u>
Net Change in Fund Balance	(12,941)	(12,941)	0
<i>Fund Balance Beginning of Year</i>	<u>69,122</u>	<u>69,122</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,181</u></u>	<u><u>\$56,181</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Senior Citizens Levy Fund**  
**For the Year Ended December 31, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Property Taxes	\$1,784,113	\$1,784,113	\$0
Intergovernmental	<u>114,108</u>	<u>114,108</u>	<u>0</u>
<i>Total Revenues</i>	1,898,221	1,898,221	0
<b>Expenditures</b>			
Current:			
Human Services			
Senior Citizens Levy			
Contractual Services	<u>1,896,345</u>	<u>1,896,345</u>	<u>0</u>
Net Change in Fund Balance	1,876	1,876	0
<i>Fund Balance Beginning of Year</i>	<u>56,903</u>	<u>56,903</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$58,779</u></u>	<u><u>\$58,779</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Local Fiscal Recovery Fund**  
**For the Year Ended December 31, 2024**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Contractual Services	8,313	8,313	0
Recorder			
Contractual Services	<u>16,500</u>	<u>16,500</u>	<u>0</u>
Total General Government -			
Legislative and Executive	<u>24,813</u>	<u>24,813</u>	<u>0</u>
Judicial			
Clerk of Courts			
Contractual Services	<u>115,941</u>	<u>115,941</u>	<u>0</u>
Public Safety			
Sheriff			
Capital Outlay	<u>34,029</u>	<u>15,825</u>	<u>18,204</u>
Public Works			
Engineer			
Capital Outlay	<u>159,125</u>	<u>159,125</u>	<u>0</u>
Health			
Mental Health and Recovery			
Contractual Services	<u>139,700</u>	<u>139,700</u>	<u>0</u>
Human Services			
Public Assistance			
Contractual Services	6,418	6,418	0
Capital Outlay	<u>61,750</u>	<u>61,750</u>	<u>0</u>
Total Human Services	<u>68,168</u>	<u>68,168</u>	<u>0</u>
Capital Outlay			
Local Fiscal Recovery			
Capital Outlay	<u>2,274,985</u>	<u>2,274,985</u>	<u>0</u>
Intergovernmental			
Broadband Expansion			
Contractual Services	300,000	300,000	0
Conservation and Recreation			
Contractual Services	233,199	233,199	0
Community Resources			
Contractual Services	<u>28,800</u>	<u>28,800</u>	<u>0</u>
Total Intergovernmental	<u>561,999</u>	<u>561,999</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,378,760</u>	<u>3,360,556</u>	<u>18,204</u>
Net Change in Fund Balance	(3,378,760)	(3,360,556)	18,204
<i>Fund Balance Beginning of Year</i>	3,251,485	3,251,485	0
<i>Prior Year Encumbrances Appropriated</i>	<u>209,069</u>	<u>209,069</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,794</u></u>	<u><u>\$99,998</u></u>	<u><u>\$18,204</u></u>

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

---

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Settlements	\$523,931	\$523,931	\$0
<b>Expenditures</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	523,931	523,931	0
<i>Fund Balance Beginning of Year</i>	<u>317,852</u>	<u>317,852</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$841,783</u></u>	<u><u>\$841,783</u></u>	<u><u>\$0</u></u>

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

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
Permissive Sales Taxes	\$1,125,912	\$1,125,912	\$0
Intergovernmental	15,435	15,435	0
<i>Total Revenues</i>	<u>1,141,347</u>	<u>1,141,347</u>	<u>0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	1,078,889	1,078,889	0
Interest and Fiscal Charges	166,393	166,393	0
<i>Total Expenditures</i>	<u>1,245,282</u>	<u>1,245,282</u>	<u>0</u>
Excess of Revenues Under Expenditures	(103,935)	(103,935)	0
<b>Other Financing Sources</b>			
Transfers In	<u>300,630</u>	<u>300,630</u>	<u>0</u>
Net Change in Fund Balance	196,695	196,695	0
<i>Fund Balance Beginning of Year</i>	<u>2,788,817</u>	<u>2,788,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,985,512</u></u>	<u><u>\$2,985,512</u></u>	<u><u>\$0</u></u>



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

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Permissive Sales Taxes	\$197,000	\$197,000	\$0
Other	<u>1,895</u>	<u>1,895</u>	<u>0</u>
<i>Total Revenues</i>	<u>198,895</u>	<u>198,895</u>	<u>0</u>
<b>Expenditures</b>			
Capital Outlay			
Developmental Disabilities			
Capital Outlay	<u>156,163</u>	<u>156,163</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>42,732</u>	<u>42,732</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(197,000)	(197,000)	0
Transfers In	<u>120,000</u>	<u>120,000</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(77,000)</u>	<u>(77,000)</u>	<u>0</u>
Net Change in Fund Balance	(34,268)	(34,268)	0
<i>Fund Balance Beginning of Year</i>	<u>1,415,592</u>	<u>1,415,592</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,381,324</u></u>	<u><u>\$1,381,324</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Self Insurance - Health Fund**  
**For the Year Ended December 31, 2024**

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance with Final Budget</b></u>
<b>Revenues</b>			
Charges for Services	\$9,130,170	\$9,130,170	\$0
Charges for Services Debt Reduction	396,620	396,620	0
Interest	186,881	186,881	0
Other Operating Revenues	<u>2,692,941</u>	<u>2,692,941</u>	<u>0</u>
<i>Total Revenues</i>	<u>12,406,612</u>	<u>12,406,612</u>	<u>0</u>
<b>Expenses</b>			
Contractual Services	522,379	522,379	0
Claims	<u>12,867,053</u>	<u>12,867,053</u>	<u>0</u>
<i>Total Expenses</i>	<u>13,389,432</u>	<u>13,389,432</u>	<u>0</u>
Net Change in Fund Equity	(982,820)	(982,820)	0
<i>Fund Equity Beginning of Year</i>	<u>4,822,647</u>	<u>4,822,647</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,839,827</u></u>	<u><u>\$3,839,827</u></u>	<u><u>\$0</u></u>

**Jefferson County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Workers' Compensation Insurance Fund**  
**For the Year Ended December 31, 2024**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>			
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenses</b>			
Personal Services	362,493	362,493	0
Contractual Services	<u>52,651</u>	<u>52,651</u>	<u>0</u>
<i>Total Expenses</i>	<u>415,144</u>	<u>415,144</u>	<u>0</u>
Excess of Revenues Under Expenses	(415,144)	(415,144)	0
<b>Other Financing Sources</b>			
Advances In	<u>197,000</u>	<u>197,000</u>	<u>0</u>
Net Change in Fund Equity	(218,144)	(218,144)	0
<i>Fund Equity Beginning of Year</i>	<u>4,176,200</u>	<u>4,176,200</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,958,056</u></u>	<u><u>\$3,958,056</u></u>	<u><u>\$0</u></u>

This page intentionally left blank



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

## STATISTICAL SECTION

---



# Statistical Section

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

## **Contents**

## **Page(s)**

### **Financial Trends**

These schedules contain trend information to help the reader understand how the county's financial position has changed over time.

**S2-S13**

### **Revenue Capacity**

These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.

**S14-S35**

### **Debt Capacity**

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

**S36-S42**

### **Economic and Demographic Information**

These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

**S43-S44**

### **Operating Information**

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

**S45-S53**

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

**Jefferson County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2024	2023	2022	2021
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$113,531,403	\$113,846,074	\$106,533,800	\$108,498,495
Restricted for:				
Debt Service	3,448,246	3,270,921	2,605,824	2,178,077
Capital Outlay	530,476	370,033	631,937	3,449
Children's Home	1,560,356	1,489,939	1,363,240	1,562,277
Community Development	228,190	682,126	73,631	6,390
Motor Vehicle Gasoline Tax	8,800,889	7,863,429	10,161,875	8,084,992
Mental Health	3,803,921	3,731,836	4,209,554	3,937,800
Developmental Disabilities	9,935,463	10,231,108	10,052,250	9,847,756
Tuberculosis/Crippled Child Levy	213,817	238,269	283,570	350,784
Public Assistance	0	0	0	0
Children Services	3,359,637	3,732,354	4,346,619	4,085,634
Court/Corrections and Public Safety	3,730,444	4,690,958	4,416,568	3,788,363
Child Support Enforcement	1,907,529	1,881,756	1,894,566	1,789,267
Senior Citizens Levy	569,729	537,587	689,404	535,139
Real Estate Assessment and Delq. Collections	2,505,814	2,588,547	2,610,419	995,740
Jail Levy Operations	617,231	790,439	1,118,921	856,526
Local Programs	6,791,967	5,517,635	5,379,363	8,068,109
Unclaimed Monies	0	0	0	0
Opioid Abatement Strategies	2,061,790	1,647,623	0	0
OPEB Plans	1,467,382	99,845	5,023,441	0
Other Purposes	423,323	364,268	0	354,311
Unrestricted (Deficit)	(7,790,286)	(5,949,249)	(10,784,842)	(17,304,782)
<i>Total Governmental Activities Net Position</i>	<u>157,697,321</u>	<u>157,625,498</u>	<u>150,610,140</u>	<u>137,638,327</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	32,123,998	32,440,979	34,226,165	34,459,529
Restricted for:				
Debt Service	216,360	101,925	75,426	87,843
Capital Outlay	0	0	0	0
OPEB Plans	62,645	0	220,735	0
Replacement/Improvement	615,760	188,871	174,248	167,781
Unrestricted	3,372,287	3,483,419	2,559,363	1,372,889
<i>Total Business-Type Activities Net Position</i>	<u>36,391,050</u>	<u>36,215,194</u>	<u>37,255,937</u>	<u>36,088,042</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	145,655,401	146,287,053	140,759,965	142,958,024
Restricted	52,850,969	50,019,469	55,331,591	46,700,238
Unrestricted (Deficit)	(4,417,999)	(2,465,830)	(8,225,479)	(15,931,893)
<i>Total Primary Government Net Position</i>	<u>\$194,088,371</u>	<u>\$193,840,692</u>	<u>\$187,866,077</u>	<u>\$173,726,369</u>

Note: The County reported the impact of GASB Statement Nos. 75, 83, and 101 beginning in 2017, 2019, and 2024, respectively.



2020	2019	2018	2017	2016	2015
\$110,402,198	\$109,841,758	\$106,134,401	\$102,248,115	\$95,781,751	\$90,469,252
1,805,478	1,617,769	2,567,490	3,769,716	3,563,478	3,553,282
170,102	571,973	1,845,632	855,691	1,205,903	2,277,631
1,464,692	1,357,069	1,204,125	1,256,518	1,154,448	1,120,870
34,245	12,457	11,799	43,186	37,866	248,163
7,678,487	7,314,332	9,157,484	9,704,901	11,947,125	8,346,325
3,407,718	3,672,607	3,688,035	3,468,646	3,359,449	3,000,559
9,151,761	8,439,101	8,409,622	7,755,047	8,002,086	8,038,002
444,330	483,422	521,598	546,766	631,668	726,784
0	143,970	168,794	0	0	0
3,579,942	2,849,041	2,324,075	2,276,118	2,626,108	2,854,434
3,539,813	3,246,997	2,386,252	2,925,117	2,427,804	2,133,625
2,024,810	1,910,555	2,250,643	2,506,263	0	0
425,005	323,132	340,664	294,824	0	0
1,852,597	1,459,871	1,350,773	1,572,049	0	0
245,144	0	0	0	0	0
3,855,772	3,424,005	2,033,191	151,619	0	0
0	298,104	307,754	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
354,375	0	0	539,087	4,873,934	4,275,779
(42,807,126)	(42,565,664)	(33,659,001)	(31,344,768)	(10,650,823)	(9,639,083)
107,629,343	104,400,499	111,043,331	108,568,895	124,960,797	117,405,623
33,475,385	29,427,091	30,405,682	30,674,793	27,973,110	29,040,502
95,193	82,466	64,093	46,290	29,135	11,266
0	622,000	0	0	0	0
0	0	0	0	0	0
155,143	132,073	80,920	50,074	98,878	49,793
3,203,431	1,175,436	1,979,804	3,393,413	5,697,235	4,917,281
36,929,152	31,439,066	32,530,499	34,164,570	33,798,358	34,018,842
143,877,583	139,268,849	136,540,083	132,922,908	123,754,861	119,509,754
40,284,607	37,960,944	38,712,944	37,761,912	39,957,882	36,636,513
(39,603,695)	(41,390,228)	(31,679,197)	(27,951,355)	(4,953,588)	(4,721,802)
\$144,558,495	\$135,839,565	\$143,573,830	\$142,733,465	\$158,759,155	\$151,424,465

**Jefferson County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2024	2023	2022	2021
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	\$4,452,351	\$4,642,929	\$5,268,703	\$4,783,577
Judicial	1,501,167	1,594,237	1,552,946	1,970,325
Public Safety	2,883,088	2,682,635	2,758,211	2,566,591
Public Works	197,691	172,219	222,017	164,915
Health	1,238,198	2,587,363	926,495	799,536
Human Services	292,547	357,413	352,002	405,340
Economic Development and Assistance	894,782	949,615	1,565,643	945,509
Total Charges for Services and Sales	11,459,824	12,986,411	12,646,017	11,635,793
Operating Grants and Contributions	34,454,110	36,757,801	35,158,470	36,406,010
Capital Grants and Contributions	3,957,380	4,232,736	1,470,038	992,201
<i>Total Governmental Activities Program Revenues</i>	<u>49,871,314</u>	<u>53,976,948</u>	<u>49,274,525</u>	<u>49,034,004</u>
Business-Type Activities:				
Charges for Services and Sales				
Sewer	2,184,780	2,028,017	1,960,783	1,860,529
Water	6,151,853	5,950,742	5,405,773	4,712,726
Total Charges for Services and Sales	8,336,633	7,978,759	7,366,556	6,573,255
Operating Grants and Contributions	2,690	92,938	0	0
Capital Grants and Contributions	1,043,026	160,990	3,058,186	267,379
<i>Total Business-Type Activities Program Revenues</i>	<u>9,382,349</u>	<u>8,232,687</u>	<u>10,424,742</u>	<u>6,840,634</u>
<i>Total Primary Government Program Revenues</i>	<u>\$59,253,663</u>	<u>\$62,209,635</u>	<u>\$59,699,267</u>	<u>\$55,874,638</u>

2020	2019	2018	2017	2016	2015
\$3,923,579	\$4,147,265	\$4,874,465	\$3,219,011	\$2,607,012	\$3,763,055
1,544,345	1,515,888	1,619,584	1,431,879	1,615,461	1,806,354
1,957,798	3,312,447	2,478,342	2,864,832	2,553,475	2,147,534
108,775	163,335	119,349	116,009	69,945	161,659
810,762	1,031,119	972,011	1,062,821	978,112	998,314
404,334	417,678	391,504	1,377,692	1,279,032	319,212
815,902	2,552,837	1,271,142	634,499	563,413	439,382
9,565,495	13,140,569	11,726,397	10,706,743	9,666,450	9,635,510
36,788,252	27,051,142	31,079,187	28,246,968	30,573,558	32,471,001
1,369,434	2,443,651	1,631,589	5,761,752	4,857,200	2,054,970
47,723,181	42,635,362	44,437,173	44,715,463	45,097,208	44,161,481
1,880,533	1,827,847	1,867,360	1,870,242	1,598,837	1,688,427
4,733,632	4,813,102	4,726,698	5,121,733	4,753,641	4,945,024
6,614,165	6,640,949	6,594,058	6,991,975	6,352,478	6,633,451
0	0	0	0	40,000	0
6,788,842	1,529,785	39,793	53,807	679,482	859,673
13,403,007	8,170,734	6,633,851	7,045,782	7,071,960	7,493,124
\$61,126,188	\$50,806,096	\$51,071,024	\$51,761,245	\$52,169,168	\$51,654,605

(Continued)

**Jefferson County, Ohio**  
*Changes in Net Position (Continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

<b>Expenses</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,525,538	\$9,468,895	\$8,571,500	\$6,372,420
Judicial	5,690,542	5,570,903	3,644,252	2,409,825
Public Safety	17,159,075	15,975,783	11,614,272	7,943,465
Public Works	12,097,503	13,665,129	12,067,662	10,905,538
Health	16,636,588	16,071,850	13,053,697	9,707,127
Health - Intergovernmental	124,013	120,299	129,746	0
Human Services	18,966,137	17,646,653	14,869,190	12,630,208
Conservation and Recreation	356,548	199,782	276,528	136,387
Conservation and Recreation - Intergovernmental	233,199	0	0	0
Economic Development and Assistance	2,424,811	2,107,507	4,167,297	1,352,010
Economic Development and Assistance - Intergovernmental	300,176	22,700	50,000	0
Interest	199,883	214,618	254,414	352,400
<i>Total Governmental Activities</i>	<u>84,714,013</u>	<u>81,064,119</u>	<u>68,698,558</u>	<u>51,809,380</u>
Business-Type Activities:				
Sewer	3,197,451	4,806,356	3,063,830	2,786,765
Water	6,760,136	4,896,971	6,603,005	5,515,077
<i>Total Business-Type Activities</i>	<u>9,957,587</u>	<u>9,703,327</u>	<u>9,666,835</u>	<u>8,301,842</u>
<i>Total Primary Government Program Expenses</i>	<u>94,671,600</u>	<u>90,767,446</u>	<u>78,365,393</u>	<u>60,111,222</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(34,842,699)	(27,087,171)	(19,424,033)	(2,775,376)
Business-Type Activities	(575,238)	(1,470,640)	757,907	(1,461,208)
<i>Total Primary Government</i>				
<i>Net (Expense)Revenue</i>	<u>(\$35,417,937)</u>	<u>(\$28,557,811)</u>	<u>(\$18,666,126)</u>	<u>(\$4,236,584)</u>

2020	2019	2018	2017	2016	2015
\$7,982,233	\$9,880,066	\$8,183,065	\$8,734,780	\$8,458,434	\$6,454,200
4,992,176	6,008,625	5,142,195	5,305,254	4,578,307	4,123,407
14,662,128	17,149,396	13,828,806	14,724,282	12,666,914	11,451,829
14,326,408	11,239,475	11,471,643	12,295,605	8,572,676	8,455,519
14,273,838	14,923,899	13,376,962	13,864,752	13,401,349	13,354,461
0	0	0	0	0	0
15,992,859	16,600,599	15,251,933	16,551,947	14,489,909	14,337,785
237,225	221,105	286,189	215,807	261,259	215,667
0	0	0	0	0	0
2,150,134	1,634,870	1,153,223	1,119,345	1,430,207	1,233,841
0	0	0	0	0	0
390,190	441,384	547,347	589,064	667,861	720,233
75,007,191	78,099,419	69,241,363	73,400,836	64,526,916	60,346,942
3,013,953	2,801,174	2,902,710	2,332,796	2,252,093	2,243,808
5,602,496	6,233,086	5,759,625	5,814,152	5,467,747	5,619,034
8,616,449	9,034,260	8,662,335	8,146,948	7,719,840	7,862,842
83,623,640	87,133,679	77,903,698	81,547,784	72,246,756	68,209,784
(27,284,010)	(35,464,057)	(24,804,190)	(28,685,373)	(19,429,708)	(16,185,461)
4,786,558	(863,526)	(2,028,484)	(1,101,166)	(647,880)	(369,718)
(\$22,497,452)	(\$36,327,583)	(\$26,832,674)	(\$29,786,539)	(\$20,077,588)	(\$16,555,179)
					(Continued)

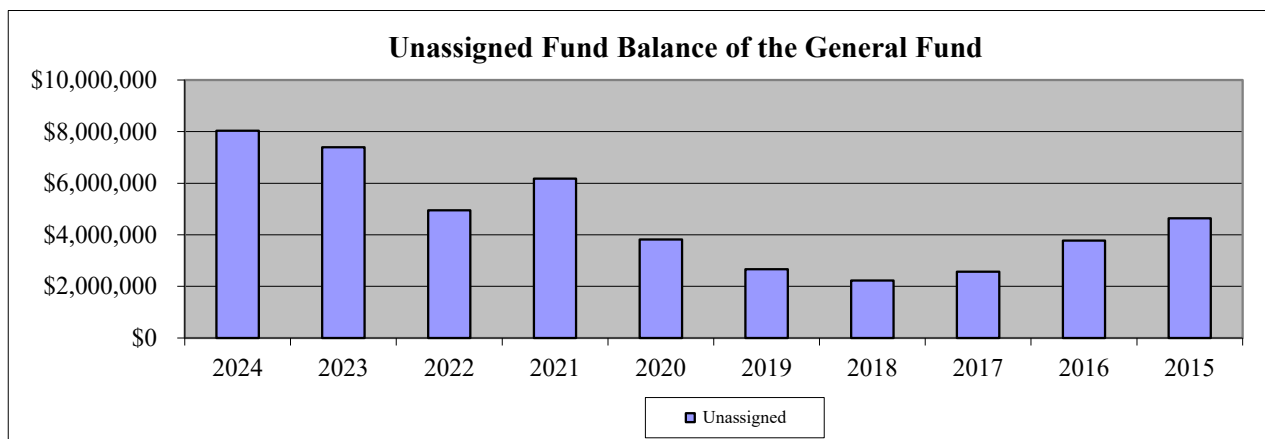
**Jefferson County, Ohio**  
*Changes in Net Position (Continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

<b>General Revenues and Other</b>				
<b>Changes in Net Position</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>Governmental Activities:</b>				
Property Taxes Levied for General Purposes	\$3,276,924	\$2,842,507	\$3,127,512	\$2,986,683
Property Taxes Levied for:				
Mental Health	538,181	427,585	520,804	517,890
Developmental Disabilities	4,340,821	3,570,093	4,197,907	4,186,242
Jail Operating	1,891,099	1,560,439	1,827,919	1,823,601
Emergency 911	2,386,947	2,060,877	2,316,816	2,316,938
Children Services	1,222,301	1,002,265	1,182,554	1,178,835
Senior Citizens	1,865,429	1,607,534	1,852,629	1,809,097
Debt Service	0	0	0	0
Permissive Sales Tax Levied for General Purposes	9,297,683	9,299,911	8,926,241	8,673,496
Permissive Sales Tax Levied for:				
Road and Bridge Improvements	4,336,376	4,190,840	4,006,814	3,980,511
Public Safety	0	0	0	0
Jail Operating	0	0	0	0
Debt Service	1,303,188	1,813,843	1,754,539	1,719,962
Grants and Entitlements Not				
Restricted to Specific Programs	2,565,969	2,593,855	2,597,534	2,532,694
Investment Earnings and Other Interest	3,708,043	2,241,658	(854,047)	128,297
Oil and Gas Agreement Bonus	20,089	57,057	2,000	67,557
Unrestricted Contributions	0	19,041	40,902	2,668
Miscellaneous	1,065,465	815,024	895,722	859,889
<i>Total Governmental Activities</i>	<u>37,818,515</u>	<u>34,102,529</u>	<u>32,395,846</u>	<u>32,784,360</u>
<b>Business-Type Activities:</b>				
Permissive Sales Tax Levied for:				
Sewer	527,540	97,170	93,993	92,141
Water	295,505	291,510	281,979	276,422
Investment Earnings and Other Interest	36,685	38,358	29,717	26,206
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	13,780	2,859	4,299	225,329
Special Item	0	0	0	0
<i>Total Business-Type Activities</i>	<u>873,510</u>	<u>429,897</u>	<u>409,988</u>	<u>620,098</u>
<i>Total Primary Government</i>	<u>38,692,025</u>	<u>34,532,426</u>	<u>32,805,834</u>	<u>33,404,458</u>
<b>Change in Net Position</b>				
Governmental Activities	2,975,816	7,015,358	12,971,813	30,008,984
Business-Type Activities	298,272	(1,040,743)	1,167,895	(841,110)
<i>Total Primary Government Change in Net Position</i>	<u>\$3,274,088</u>	<u>\$5,974,615</u>	<u>\$14,139,708</u>	<u>\$29,167,874</u>

2020	2019	2018	2017	2016	2015
\$2,701,126	\$2,531,046	\$2,234,196	\$2,373,672	\$2,184,246	\$2,002,722
439,611	398,555	345,159	374,183	332,345	294,886
3,604,090	3,296,507	2,905,049	3,122,096	2,803,497	2,543,299
1,571,321	1,437,666	1,268,256	1,361,649	1,223,807	1,112,410
2,095,206	1,958,035	1,766,371	1,876,915	1,717,875	1,608,473
1,014,080	927,230	809,409	878,555	787,816	714,004
1,608,088	1,502,761	1,343,318	1,425,645	1,301,519	1,210,248
0	0	0	1,190,892	1,298,129	1,192,367
6,095,678	6,002,143	6,442,305	6,364,221	5,704,874	6,274,945
3,547,171	3,618,241	3,747,543	3,727,941	3,365,018	3,726,115
1,772,138	1,753,554	1,846,315	1,840,539	1,657,907	1,823,861
0	0	500,000	0	200,000	250,000
1,551,297	1,538,512	1,128,404	1,621,467	1,262,222	1,356,723
1,933,374	2,277,282	2,104,002	2,016,190	2,005,468	2,080,255
583,846	844,332	272,872	240,589	172,020	98,022
91,622	18,097	200,195	206,031	475,811	0
950	9,537	91,958	0	0	0
1,903,256	707,727	273,274	209,105	492,328	324,729
30,512,854	28,821,225	27,278,626	28,829,690	26,984,882	26,613,059
83,105	82,736	115,308	86,864	78,333	86,075
249,316	248,207	233,638	260,593	235,000	258,224
27,268	25,804	26,505	23,928	23,832	0
0	0	0	0	65,161	0
52,489	84,407	18,962	49,263	25,070	45,101
291,350	0	0	1,787,727	0	0
703,528	441,154	394,413	2,208,375	427,396	389,400
31,216,382	29,262,379	27,673,039	31,038,065	27,412,278	27,002,459
3,228,844	(6,642,832)	2,474,436	144,317	7,555,174	10,427,598
5,490,086	(422,372)	(1,634,071)	1,107,209	(220,484)	19,682
\$8,718,930	(\$7,065,204)	\$840,365	\$1,251,526	\$7,334,690	\$10,447,280

**Jefferson County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified accrual basis of accounting)*

	2024	2023	2022	2021
<b>General Fund</b>				
Nonspendable:				
Materials and Supplies Inventory	\$51,313	\$65,039	\$60,056	\$54,580
Prepaid Items	93,761	403,369	352,915	317,775
Unclaimed Monies	423,323	364,268	423,051	354,311
Assigned	3,793,818	2,192,265	2,669,839	2,116,823
Unassigned	8,037,659	7,392,773	4,948,476	6,179,239
<b>Total General Fund</b>	<b>12,399,874</b>	<b>10,417,714</b>	<b>8,454,337</b>	<b>9,022,728</b>
<b>All Other Governmental Funds</b>				
Nonspendable:				
Materials and Supplies Inventory	438,277	408,416	437,360	499,031
Prepaid Items	289,394	292,132	248,650	123,070
Restricted for:				
Debt Service	3,276,416	3,144,489	2,481,025	2,046,294
Capital Outlay	518,734	334,147	135,360	0
Children's Home	1,560,356	1,489,939	1,363,240	1,562,277
Community Development	123,770	63,362	73,631	6,390
Motor Vehicle and Gasoline Tax	5,782,548	5,194,865	6,215,434	5,215,534
Mental Health	3,251,573	3,135,897	3,222,763	3,109,668
Developmental Disabilities	9,220,108	9,128,124	8,312,426	8,520,648
Tuberculosis/Crippled Child Levy	213,817	238,269	283,570	350,784
Children Services	2,500,730	2,699,063	3,254,770	3,117,558
Court/Corrections and Public Safety	3,756,868	4,080,480	3,766,036	3,664,883
Public Assistance	0	0	0	0
Child Support Enforcement	1,718,020	1,721,450	1,771,530	1,723,798
Senior Citizens Levy	53,849	117,157	49,225	111,651
Jail Levy Operations	894,100	752,516	745,556	703,383
Real Estate Assessment and Delq Collections	2,433,982	2,433,988	2,431,343	944,684
Local Programs	5,356,314	4,957,750	4,594,587	4,868,610
Opioid Abatement Strategies	841,783	327,546	57,495	0
Other Purposes	0	0	0	0
Unassigned (Deficit)	(141,582)	(445,520)	(120,485)	(154,213)
<b>Total All Other Governmental Funds</b>	<b>42,089,057</b>	<b>40,074,070</b>	<b>39,323,516</b>	<b>36,414,050</b>
<b>Total Governmental Funds</b>	<b>\$54,488,931</b>	<b>\$50,491,784</b>	<b>\$47,777,853</b>	<b>\$45,436,778</b>





2020	2019	2018	2017	2016	2015
\$53,683	\$43,677	\$39,483	\$45,160	\$43,766	\$42,565
389,491	132,915	133,844	95,399	85,879	84,201
354,375	298,104	307,754	539,087	391,088	440,263
1,740,092	1,540,248	2,811,435	2,342,429	137,756	49,815
3,818,743	2,670,289	2,231,382	2,573,621	3,773,680	4,644,851
6,356,384	4,685,233	5,523,898	5,595,696	4,432,169	5,261,695
427,590	689,684	404,283	430,149	474,025	484,544
124,421	359,069	338,951	123,557	97,066	103,313
1,685,147	1,534,704	2,473,419	3,690,316	3,253,298	3,287,039
0	0	1,793,308	5,445,643	4,704,909	2,163,928
1,464,692	1,357,069	1,204,125	1,256,518	1,154,448	1,120,870
34,245	12,457	11,799	43,186	37,866	248,163
4,822,730	3,921,045	3,482,531	3,899,214	3,441,757	3,739,599
2,841,079	2,952,212	3,111,838	2,983,319	2,868,217	2,480,358
8,126,938	7,353,948	7,437,583	6,711,736	6,969,105	6,423,176
444,330	483,422	521,598	546,766	631,668	726,784
2,877,957	2,108,684	1,767,469	1,719,599	2,043,834	2,310,525
3,461,354	3,102,162	2,310,497	2,755,421	2,355,988	1,986,801
0	307,932	155,253	80,903	113,208	135,070
1,838,045	1,807,650	2,119,983	1,984,439	0	0
121,799	53,678	115,101	63,755	0	0
275,520	0	0	0	0	0
1,719,626	1,400,796	1,272,355	1,244,736	0	0
3,579,024	3,221,354	1,915,156	599,395	0	0
0	0	0	0	0	0
0	0	0	0	3,709,916	2,891,577
(463,359)	(268,408)	(346,790)	(620,573)	(899,362)	(1,288,898)
33,381,138	30,397,458	30,088,459	32,958,079	30,955,943	26,812,849
\$39,737,522	\$35,082,691	\$35,612,357	\$38,553,775	\$35,388,112	\$32,074,544

**Jefferson County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified accrual basis of accounting)*

	2024	2023	2022 (1)	2021
<b>Revenues</b>				
Property Taxes	\$14,713,936	\$15,062,172	\$13,635,575	\$13,711,693
Permissive Sales Taxes	14,602,582	15,339,836	14,708,124	14,269,001
Charges for Services	9,088,991	9,137,733	9,275,172	8,753,386
Licenses and Permits	540,047	554,742	561,400	614,956
Fines, Forfeitures, and Settlements	1,075,434	866,561	650,682	757,388
Intergovernmental	39,971,682	40,548,868	39,360,629	36,657,394
Investment Earnings and Other Interest	3,521,162	2,094,507	(899,104)	86,068
Leases, Rents, and Royalties	924,105	1,096,390	1,820,072	905,216
Oil and Gas Agreement Bonus	20,089	57,057	2,000	67,557
Contributions and Donations	85,515	19,041	40,902	2,668
Other	1,065,465	815,024	895,722	859,889
<i>Total Revenues</i>	<u>85,609,008</u>	<u>85,591,931</u>	<u>80,051,174</u>	<u>76,685,216</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,900,388	8,678,839	8,194,746	7,332,357
Judicial	5,215,471	5,180,607	5,020,544	4,890,538
Public Safety	15,900,264	14,951,024	13,709,855	13,253,948
Public Works	10,689,374	14,873,382	10,522,383	10,176,461
Health	15,829,195	16,101,670	14,938,438	14,207,958
Human Services	18,457,140	17,918,165	16,708,988	16,162,685
Conservation and Recreation	341,000	186,731	262,854	231,327
Economic Development and Assistance	1,995,614	1,554,846	4,218,553	2,000,823
Other	532,833	786,261	667,693	596,824
Capital Outlay	2,037,109	1,646,567	1,499,276	119,710
Intergovernmental	657,388	142,999	179,746	0
Debt Service:				
Principal Retirement	1,183,348	1,147,213	1,636,837	1,664,538
Interest	202,737	217,968	247,386	348,791
Issuance Costs	0	0	0	25,800
<i>Total Expenditures</i>	<u>81,941,861</u>	<u>83,386,272</u>	<u>77,807,299</u>	<u>71,011,760</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,667,147</u>	<u>2,205,659</u>	<u>2,243,875</u>	<u>5,673,456</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	4,886,700	4,811,150	5,158,933	3,413,776
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	2,970,800
Sale of Capital Assets	0	0	0	0
Inception of Lease	330,000	508,272	97,200	0
Payment to Refunded Bond Escrow Agent	0	0	0	(2,945,000)
Transfers Out	(4,886,700)	(4,811,150)	(5,158,933)	(3,413,776)
<i>Total Other Financing Sources (Uses)</i>	<u>330,000</u>	<u>508,272</u>	<u>97,200</u>	<u>25,800</u>
<i>Net Change in Fund Balances</i>	<u>\$3,997,147</u>	<u>\$2,713,931</u>	<u>\$2,341,075</u>	<u>\$5,699,256</u>
Debt Service as a Percentage of Noncapital Expenditures	1.8%	1.9%	2.6%	3.0%

(1) - County implemented GASB 87 for 2022

2020	2019	2018	2017	2016	2015
\$12,094,095	\$11,658,199	\$10,795,151	\$12,777,732	\$11,172,644	\$10,760,070
12,779,925	13,008,463	13,635,843	13,612,693	12,211,333	13,558,447
7,509,540	8,937,998	9,130,879	8,980,025	7,594,757	8,099,947
582,921	606,397	656,087	666,410	676,990	673,381
580,540	773,884	750,544	1,007,509	578,192	757,402
39,152,505	33,099,234	33,288,714	32,531,013	30,683,182	31,727,747
509,804	777,071	240,357	206,432	144,859	73,955
850,866	2,735,292	1,265,450	300,859	357,151	308,494
91,622	18,097	200,195	206,031	475,811	0
921,950	9,537	91,958	0	0	0
1,903,256	707,727	273,274	209,105	492,328	324,729
76,977,024	72,331,899	70,328,452	70,497,809	64,387,247	66,284,172
6,900,894	7,364,083	7,564,864	7,458,754	6,905,945	5,924,839
4,629,709	4,651,971	4,570,683	4,382,800	4,286,247	4,142,146
12,897,852	13,008,310	12,626,964	11,658,011	11,052,092	10,690,002
12,742,239	10,572,187	12,242,022	10,017,141	7,766,921	8,281,851
13,522,763	13,291,667	12,756,205	13,352,088	12,987,355	13,476,300
15,566,879	14,988,904	14,354,541	15,212,579	14,248,161	14,478,109
224,700	208,145	273,229	192,869	248,299	202,708
1,901,336	2,024,589	851,123	1,091,314	1,169,526	884,918
653,304	690,272	659,908	359,392	331,666	353,154
1,247,334	2,879,395	3,989,475	2,429,345	2,074,592	1,133,466
0	0	0	0	0	0
1,642,545	2,732,788	2,821,216	3,591,741	3,253,433	3,336,276
392,638	449,254	559,640	596,522	670,739	733,531
0	0	0	0	17,500	0
72,322,193	72,861,565	73,269,870	70,342,556	65,012,476	63,637,300
4,654,831	(529,666)	(2,941,418)	155,253	(625,229)	2,646,872
4,875,368	6,833,358	4,695,578	4,816,778	4,647,946	4,592,434
0	0	0	3,000,000	3,850,000	0
0	0	0	0	0	0
0	0	0	0	88,797	0
0	0	0	10,410	0	30,774
0	0	0	0	0	0
(4,875,368)	(6,833,358)	(4,695,578)	(4,816,778)	(4,647,946)	(4,592,434)
0	0	0	3,010,410	3,938,797	30,774
\$4,654,831	(\$529,666)	(\$2,941,418)	\$3,165,663	\$3,313,568	\$2,677,646
3.1%	5.0%	5.6%	6.6%	6.6%	6.9%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2024	\$885,597,720	\$522,500,600	\$4,023,138,057	\$468,169,290	\$1,337,626,543
2023	885,046,600	453,549,220	3,824,559,486	491,393,210	1,403,980,600
2022	881,492,080	397,386,860	3,653,939,829	458,650,200	1,310,429,143
2021	794,604,440	404,979,570	3,427,382,886	457,713,200	1,307,752,000
2020	793,325,490	381,611,750	3,356,963,543	387,781,000	1,107,945,714
2019	796,915,130	318,557,270	3,187,064,000	464,247,650	1,326,421,857
2018	751,780,510	236,958,740	2,824,969,286	384,166,550	1,097,618,714
2017	749,777,260	217,860,540	2,764,679,429	447,014,180	1,277,183,371
2016	749,035,630	215,044,830	2,754,515,600	329,582,520	941,664,343
2015	715,823,970	213,354,600	2,654,795,914	298,736,560	853,533,029

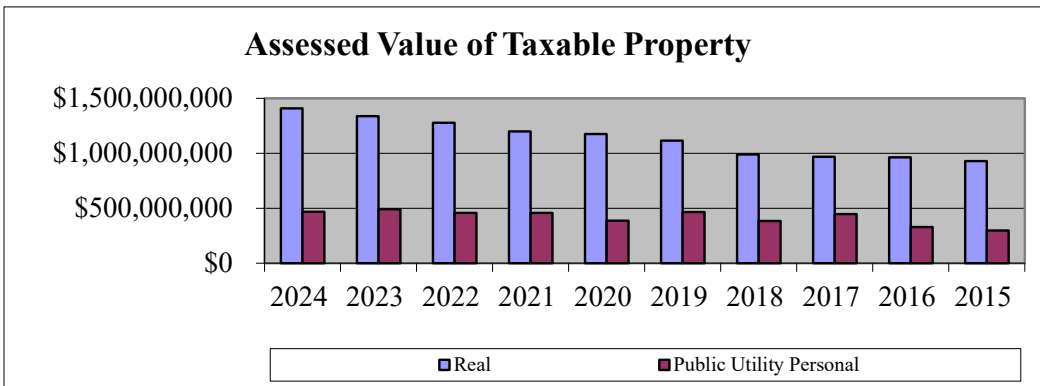
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

**Source :** *Jefferson County Auditor*

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$1,876,267,610	\$5,360,764,600	35.00%	\$8.46
1,829,989,030	5,228,540,086	35.00%	8.55
1,737,529,140	4,964,368,972	35.00%	8.48
1,657,297,210	4,735,134,886	35.00%	8.90
1,562,718,240	4,464,909,257	35.00%	8.64
1,579,720,050	4,513,485,857	35.00%	8.63
1,372,905,800	3,922,588,000	35.00%	8.65
1,414,651,980	4,041,862,800	35.00%	9.84
1,293,662,980	3,696,179,943	35.00%	9.63
1,227,915,130	3,508,328,943	35.00%	9.73



**Jefferson County, Ohio**  
*Property Tax Rates*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Unvoted Millage</b>				
Operating	<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>
<b>Voted Millage - by levy</b>				
1976 Mental Health				
Residential/Agricultural Real	\$0.105107	\$0.105160	\$0.105228	\$0.116554
Commercial/Industrial and Public Utility Real	0.376191	0.395287	0.401446	0.413530
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1985 Development Disability				
Residential/Agricultural Real	0.656695	0.657030	0.657453	0.728220
Commercial/Industrial and Public Utility Real	1.473760	1.548570	1.572697	1.620037
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System				
Residential/Agricultural Real	1.220602	1.221225	1.222014	1.353549
Commercial/Industrial and Public Utility Real	1.364560	1.433827	1.456167	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
1988 Children Services				
Residential/Agricultural Real	0.365183	0.365369	0.365605	0.404957
Commercial/Industrial and Public Utility Real	0.820650	0.862308	0.875743	0.902104
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail (\$15,000,000)				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1992 Development Disability				
Residential/Agricultural Real	0.671415	0.671756	0.672190	0.744542
Commercial/Industrial and Public Utility Real	1.452451	1.526180	1.549958	1.596612
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1993 Jail Operating and Equipment				
Residential/Agricultural Real	0.592945	0.593247	0.593629	0.657525
Commercial/Industrial and Public Utility Real	1.281574	1.346629	1.367610	1.408776
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
2004 Senior Citizens				
Residential/Agricultural Real	0.728369	0.728740	0.729211	0.807701
Commercial/Industrial and Public Utility Real	0.909707	0.955885	0.970778	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2020	2019	2018	2017	2016	2015
<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>	<u>\$1.850000</u>
\$0.116556	\$0.116457	\$0.122483	\$0.122481	\$0.122428	\$0.128027
0.377395	0.360033	0.362484	0.362226	0.361790	0.359922
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.728238	0.727615	0.765266	0.765257	0.764926	0.799907
1.478475	1.410458	1.420061	1.419049	1.417343	1.410026
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
1.353582	1.352427	1.422409	1.422393	1.421778	1.486800
1.500000	1.469256	1.479259	1.478206	1.476429	1.468806
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.404967	0.404621	0.425558	0.425553	0.425369	0.444822
0.823276	0.785402	0.790749	0.790186	0.789236	0.785161
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	1.100000	1.100000	1.100000
0.000000	0.000000	0.000000	1.100000	1.100000	1.100000
0.000000	0.000000	0.000000	1.100000	1.100000	1.100000
0.744559	0.743923	0.782418	0.782408	0.782069	0.817836
1.457097	1.390064	1.399528	1.398532	1.396850	1.389639
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.657540	0.656977	0.690973	0.690964	0.690666	0.722251
1.285674	1.226527	1.234878	1.233999	1.232515	1.226152
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.807721	0.807031	0.848792	0.848782	0.848415	0.887215
0.956166	0.912178	0.918389	0.917735	0.916632	0.911900
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates (Continued)*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	2024	2023	2022	2021
2014 Senior Citizens				
Residential/Agricultural Real	\$0.164150	\$0.164233	\$0.164339	\$0.182029
Commercial/Industrial and Public Utility Real	0.181941	0.191177	0.194155	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$4.504466	\$4.506760	\$4.509669	\$4.995077
Commercial/Industrial and Public Utility Real	7.860834	8.259863	8.388554	8.641059
General Business and Public Utility Personal	9.200000	9.200000	9.200000	9.200000
<b>Total millage by type of property</b>				
Residential/Agricultural Real	\$6.354466	\$6.356760	\$6.359669	\$6.845077
Commercial/Industrial and Public Utility Real	9.710834	10.109863	10.238554	10.491059
General Business and Public Utility Personal	11.050000	11.050000	11.050000	11.050000
<b>Total Weighted Average Tax Rate</b>	<b>\$8.460780</b>	<b>\$8.547179</b>	<b>\$8.484893</b>	<b>\$8.897332</b>

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

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

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

**Source:** *Jefferson County Auditor*



2020	2019	2018	2017	2016	2015
\$0.182033	\$0.181878	\$0.191289	\$0.191287	\$0.191204	\$0.199948
0.200000	0.198647	0.200000	0.200000	0.200000	0.200000
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$4.995196	\$4.990929	\$5.249188	\$6.349125	\$6.346855	\$6.586806
8.078083	7.752565	7.805348	8.899933	8.890795	8.851606
9.200000	9.200000	9.200000	10.300000	10.300000	10.300000
\$6.845196	\$6.840929	\$7.099188	\$8.199125	\$8.196855	\$8.436806
9.928083	9.602565	9.655348	10.749933	10.740795	10.701606
11.050000	11.050000	11.050000	12.150000	12.150000	12.150000
\$8.641431	\$8.634785	\$8.645889	\$9.840389	\$9.626863	\$9.733697

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
Last Ten Years

	2024	2023	2022	2021
<b>Cities:</b>				
Steubenville				
Residential/Agricultural Real	\$4.872250	\$4.872345	\$4.872230	\$5.087785
Commercial/Industrial and Public Utility Real	7.058405	7.041215	7.011205	7.016630
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.013058	3.013016	3.013009	3.030337
Commercial/Industrial and Public Utility Real	3.185530	3.185530	3.185530	3.184887
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
<b>Villages:</b>				
Adena				
Residential/Agricultural Real	11.622716	12.243926	12.243926	13.281300
Commercial/Industrial and Public Utility Real	14.470426	14.897839	14.989471	14.974992
General Business and Public Utility Personal	24.000000	24.000000	24.000000	24.000000
Amsterdam				
Residential/Agricultural Real	16.115214	16.345701	13.345701	13.332112
Commercial/Industrial and Public Utility Real	17.715329	18.223050	15.223050	15.342950
General Business and Public Utility Personal	24.900000	25.400000	22.400000	22.400000
Bergholz				
Residential/Agricultural Real	10.587875	10.587875	5.882217	5.886428
Commercial/Industrial and Public Utility Real	10.314510	10.403105	5.812526	5.915305
General Business and Public Utility Personal	13.700000	13.700000	10.200000	10.200000
Bloomington				
Residential/Agricultural Real	1.981702	1.981702	1.981702	1.984707
Commercial/Industrial and Public Utility Real	1.983494	1.983494	1.983494	2.009591
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	14.849564	14.849564	14.849564	15.395091
Commercial/Industrial and Public Utility Real	16.880082	17.234225	17.234857	17.274375
General Business and Public Utility Personal	24.400000	24.400000	24.400000	24.400000
Empire				
Residential/Agricultural Real	7.298395	7.259840	7.298395	7.305420
Commercial/Industrial and Public Utility Real	5.455385	5.445850	5.455385	5.455385
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	10.074080	10.074080	10.074080	10.245243
Commercial/Industrial and Public Utility Real	11.179454	11.179454	11.179454	11.179454
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Mingo Junction				
Residential/Agricultural Real	11.061001	11.061000	11.094637	11.786284
Commercial/Industrial and Public Utility Real	11.688259	11.688259	11.688259	11.707855
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Mt. Pleasant				
Residential/Agricultural Real	21.244482	18.244482	18.244482	18.506943
Commercial/Industrial and Public Utility Real	24.751746	21.751746	21.751746	20.776658
General Business and Public Utility Personal	31.900000	28.900000	28.900000	27.900000
New Alexandria				
Residential/Agricultural Real	8.775929	8.775929	8.775929	9.355872
Commercial/Industrial and Public Utility Real	7.890254	7.890254	7.890254	7.902623
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000

2020	2019	2018	2017	2016	2015
\$5.088665	\$5.088345	\$5.174745	\$5.174595	\$5.174000	\$5.165250
6.981885	6.815620	6.543020	6.540775	6.528370	6.558850
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.030286	3.030224	3.040412	3.040378	3.040371	3.052008
3.184887	3.184862	3.200043	3.200043	3.200043	3.201183
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
13.649711	13.633349	19.793813	19.879518	16.879518	18.211559
14.991977	14.991977	26.176145	26.255710	23.255710	23.387015
24.000000	24.000000	33.000000	33.000000	30.000000	30.000000
10.332112	10.355208	10.592009	10.592009	10.592009	10.563733
12.342950	12.191630	16.338382	16.338382	16.338382	16.262083
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
5.886428	5.886428	6.143909	6.143909	6.144895	5.998840
5.915305	5.915305	5.709256	5.709256	5.709256	5.704441
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
1.984707	1.984707	1.988838	1.988838	1.988838	1.992321
2.009591	2.009591	1.912618	1.912618	1.912618	1.917266
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
15.374322	12.374322	12.690144	12.690144	12.691933	9.908857
17.253690	14.245102	16.539505	16.539505	16.539505	13.901517
24.400000	21.400000	21.400000	21.400000	21.400000	18.900000
7.305642	7.305420	7.197900	7.197900	7.197900	6.611320
5.455385	5.455385	6.875895	6.875895	6.875895	6.875895
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
10.245243	10.245243	10.932318	10.932318	10.932318	10.947461
11.179454	11.179454	11.500440	11.500440	11.500440	11.500440
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.786284	11.746279	8.800000	8.800000	8.799922	8.800000
11.706094	11.465356	8.745358	8.745370	8.745370	8.794906
11.800000	11.800000	8.800000	8.800000	8.800000	8.800000
15.031196	15.031196	15.323269	15.315786	15.314331	15.322101
17.744087	17.744087	19.274454	19.274454	19.274454	19.262896
28.900000	28.900000	28.900000	28.900000	28.900000	28.900000
9.353310	9.353310	6.862200	6.862200	6.862200	6.498975
7.902623	7.902623	5.689655	5.689655	5.689655	5.651010
9.400000	9.400000	7.400000	7.400000	7.400000	7.400000
(Continued)					

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2024	2023	2022	2021
<b>Rayland</b>				
Residential/Agricultural Real	\$8.867264	\$8.804732	\$8.804732	\$5.500108
Commercial/Industrial and Public Utility Real	9.677824	9.677824	9.677824	5.677824
General Business and Public Utility Personal	10.200000	10.200000	10.200000	6.200000
<b>Richmond</b>				
Residential/Agricultural Real	6.105738	6.137487	6.137487	7.011790
Commercial/Industrial and Public Utility Real	6.555552	6.555552	6.555552	6.625959
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Smithfield</b>				
Residential/Agricultural Real	0.000000	0.000000	0.000000	8.072963
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	8.878930
General Business and Public Utility Personal	0.000000	0.000000	0.000000	9.500000
<b>Stratton</b>				
Residential/Agricultural Real	15.000000	15.000000	10.000000	9.920125
Commercial/Industrial and Public Utility Real	13.752957	13.752957	8.751347	8.751467
General Business and Public Utility Personal	15.000000	15.000000	10.000000	10.000000
<b>Tiltonsville</b>				
Residential/Agricultural Real	14.870054	14.870054	14.869548	16.825398
Commercial/Industrial and Public Utility Real	18.199904	18.199904	18.199904	18.241198
General Business and Public Utility Personal	20.300000	20.300000	20.300000	20.300000
<b>Wintersville</b>				
Residential/Agricultural Real	4.201408	4.201309	4.201336	4.376784
Commercial/Industrial and Public Utility Real	4.842052	4.843098	4.842860	4.706160
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Yorkville</b>				
Residential/Agricultural Real	13.925559	13.925559	13.922173	10.371493
Commercial/Industrial and Public Utility Real	16.618669	16.618669	16.618669	11.683661
General Business and Public Utility Personal	19.350000	19.350000	19.350000	14.350000
<b>Townships:</b>				
<b>Brush Creek</b>				
Residential/Agricultural Real	3.053552	3.053445	3.052907	3.080412
Commercial/Industrial and Public Utility Real	3.808651	3.950674	3.969753	3.997228
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
<b>Cross Creek</b>				
Residential/Agricultural Real	4.746207	4.745497	4.749079	4.977634
Commercial/Industrial and Public Utility Real	5.519449	5.764661	5.869986	6.084038
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Island Creek</b>				
Residential/Agricultural Real	8.371570	6.967775	6.968349	7.319444
Commercial/Industrial and Public Utility Real	10.200000	10.865379	10.965133	11.162881
General Business and Public Utility Personal	10.200000	11.700000	11.700000	11.700000
<b>Knox</b>				
Residential/Agricultural Real	5.583081	5.160238	5.170730	5.570780
Commercial/Industrial and Public Utility Real	5.759413	5.881376	5.901962	5.930535
General Business and Public Utility Personal	8.200000	8.700000	8.700000	8.700000
<b>Mt. Pleasant</b>				
Residential/Agricultural Real	6.402451	6.404485	6.401664	6.747814
Commercial/Industrial and Public Utility Real	6.649533	6.952124	7.132344	7.401515
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000

2020	2019	2018	2017	2016	2015
\$5.500108	\$5.500108	\$5.564784	\$5.564788	\$5.564496	\$5.845196
5.677824	5.677824	6.140232	6.140232	6.140232	6.200000
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
7.011790	7.014715	7.340518	5.783660	5.004801	5.290585
6.625959	6.625959	7.386618	5.617732	4.733289	4.856235
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
8.071774	10.762783	14.997576	14.997582	18.703918	13.258559
8.878930	11.878930	18.044964	18.044964	22.044964	15.133038
9.500000	12.500000	20.500000	20.500000	24.500000	19.500000
9.920125	9.920125	9.999805	9.999805	10.000000	5.000000
8.751467	8.751467	9.993885	9.993885	9.993885	4.993430
10.000000	10.000000	10.000000	10.000000	10.000000	5.000000
12.825398	12.825398	13.435360	8.335360	8.336000	8.767210
13.838546	13.728003	14.405158	9.305158	9.305158	9.321236
16.300000	16.300000	16.300000	11.200000	11.200000	11.200000
4.376774	4.375559	4.420948	4.420949	7.008854	7.183065
4.708411	4.701166	4.690185	4.685742	7.409989	7.431186
5.800000	5.800000	5.800000	5.800000	9.800000	9.800000
10.282942	10.438989	7.111695	6.111695	6.111695	6.294952
11.683661	11.681954	8.356208	7.324731	7.323884	7.336214
14.350000	14.350000	10.850000	9.850000	9.850000	9.850000
3.080412	3.080132	3.102340	3.102340	3.102248	3.126158
3.927487	3.841043	3.829591	3.829591	3.829591	3.829562
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
4.977515	4.971125	5.045253	5.145333	7.651436	6.520936
5.900785	5.749478	5.963542	5.962786	9.239069	7.658042
7.400000	7.400000	7.400000	7.400000	12.400000	10.900000
7.318183	7.309415	5.548343	5.549196	5.548285	5.762870
10.952318	10.572476	8.334184	8.306742	8.304860	7.319951
11.700000	11.700000	9.700000	9.700000	9.700000	9.700000
5.570090	5.568249	5.310512	5.309903	5.310020	5.438416
5.860042	5.747953	5.459196	5.469594	5.522347	6.097812
8.700000	8.700000	8.200000	8.200000	8.200000	8.200000
6.748753	6.748826	7.059947	7.059955	7.060271	7.102130
6.983295	6.660690	7.075271	7.075271	7.075271	7.066269
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2024	2023	2022	2021
<b>Ross</b>				
Residential/Agricultural Real	\$4.428949	\$4.428949	\$4.429583	\$4.491983
Commercial/Industrial and Public Utility Real	3.938810	4.127733	4.164026	4.295875
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
<b>Salem</b>				
Residential/Agricultural Real	9.139800	9.148846	8.979609	9.453934
Commercial/Industrial and Public Utility Real	8.710394	9.579520	9.649670	9.972558
General Business and Public Utility Personal	11.500000	11.500000	11.500000	11.500000
<b>Saline</b>				
Residential/Agricultural Real	8.321286	8.377117	8.376505	9.023235
Commercial/Industrial and Public Utility Real	9.304743	9.312570	9.315192	9.321312
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
<b>Smithfield</b>				
Residential/Agricultural Real	6.585239	6.586463	6.584117	3.600000
Commercial/Industrial and Public Utility Real	6.215738	6.490281	6.606953	3.600000
General Business and Public Utility Personal	6.900000	6.900000	6.900000	3.600000
<b>Springfield</b>				
Residential/Agricultural Real	5.258485	5.270305	5.270055	5.585876
Commercial/Industrial and Public Utility Real	6.224591	6.662645	6.867483	7.024726
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
<b>Steubenville</b>				
Residential/Agricultural Real	5.861870	5.855502	5.854112	4.939564
Commercial/Industrial and Public Utility Real	5.949130	5.949130	5.949130	5.598690
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
<b>Warren</b>				
Residential/Agricultural Real	3.300000	3.757737	3.757669	3.803434
Commercial/Industrial and Public Utility Real	3.300000	4.081369	4.103316	4.146297
General Business and Public Utility Personal	3.300000	4.800000	4.800000	4.800000
<b>Wayne</b>				
Residential/Agricultural Real	8.656972	8.655916	8.679828	9.241587
Commercial/Industrial and Public Utility Real	10.531203	11.280036	11.546548	12.339772
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Wells</b>				
Residential/Agricultural Real	12.963345	12.963345	12.965654	13.290075
Commercial/Industrial and Public Utility Real	14.201186	14.865591	14.976338	15.000000
General Business and Public Utility Personal	15.000000	15.000000	15.000000	15.000000
<b>Colleges:</b>				
Eastern Gateway Community College				
Residential/Agricultural Real	0.485267	0.485514	0.485827	0.538120
Commercial/Industrial and Public Utility Real	0.854383	0.897753	0.911740	0.939184
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Special Districts:</b>				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	1.825044	1.823396	1.819111	2.125405
Commercial/Industrial and Public Utility Real	2.500000	2.442707	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.245603	1.245631	1.246233	1.398300
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2020	2019	2018	2017	2016	2015
\$4.491983	\$4.492345	\$4.687797	\$4.687786	\$4.686903	\$4.812782
4.117372	3.976337	3.977175	3.977175	3.977175	3.988366
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
4.458180	4.450865	4.558765	3.630045	3.630806	3.723517
4.900239	4.810867	4.777555	4.030799	4.030799	4.054889
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
9.023235	9.025168	7.806364	5.306364	5.323066	5.501300
9.308171	9.285538	9.129040	6.629040	6.629040	6.630701
10.800000	10.800000	9.300000	6.800000	6.800000	6.800000
3.600000	3.600000	3.956190	3.956280	3.955855	3.964084
3.600000	3.600000	4.423321	4.423321	4.423321	4.411884
3.600000	3.600000	5.100000	5.100000	5.100000	5.100000
5.585876	5.584087	5.839455	5.838945	5.839595	6.044575
6.668092	6.137942	6.225349	6.225349	6.225349	6.242658
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
4.938980	4.938958	4.894870	4.894774	4.892150	4.814264
5.598690	5.598690	5.818286	5.818262	5.818262	5.826334
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.803529	3.803532	3.845865	3.846013	3.845704	3.891966
4.101976	4.040532	4.087452	4.087452	4.087452	4.090621
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.025807	8.017993	8.156190	8.005309	7.987703	8.474248
11.092153	10.484378	11.079598	11.079598	11.040724	11.074751
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
11.038468	8.040949	8.312820	8.312872	6.314151	6.552878
12.485280	9.485290	9.555920	9.553726	7.555920	7.593263
12.750000	9.750000	9.750000	9.750000	7.750000	7.750000
0.538133	0.537673	0.565495	0.565488	0.565243	0.591093
0.857116	0.817685	0.823252	0.822666	0.821677	0.817435
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.086154	2.151864	2.276460	2.275130	2.261391	2.423052
2.500000	2.500000	2.500000	2.500000	2.492910	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.398726	1.398082	1.449325	1.449255	1.448913	1.456999
1.498473	1.450959	1.373838	1.372449	1.368894	1.379967
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2024	2023	2022	2021
TEMS Ambulance				
Residential/Agricultural Real	\$1.532042	\$1.533799	\$1.536192	\$1.770712
Commercial/Industrial and Public Utility Real	1.775555	1.694431	1.695734	1.696353
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Warren Township Park				
Residential/Agricultural Real	0.377749	0.377442	0.377381	0.425089
Commercial/Industrial and Public Utility Real	0.512996	0.553740	0.562500	0.580025
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	2.493466	2.493466	2.496388	2.735124
Commercial/Industrial and Public Utility Real	1.769347	1.923490	1.998893	2.246487
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Buckeye Joint Fire District				
Residential/Agricultural Real	6.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	5.480634	0.000000	0.000000	0.000000
General Business and Public Utility Personal	6.000000	0.000000	0.000000	0.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.813015	0.819429	0.813954	0.901566
Commercial/Industrial and Public Utility Real	0.909707	0.955885	0.970778	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Seven Ranges Joint Fire District				
Residential/Agricultural Real	6.000000	5.171322	5.177544	5.820684
Commercial/Industrial and Public Utility Real	5.757372	5.891244	6.000000	6.000000
General Business and Public Utility Personal	6.000000	6.000000	6.000000	6.000000
Short Creek Joint Fire District				
Residential/Agricultural Real	6.042127	3.358212	3.356004	3.708212
Commercial/Industrial and Public Utility Real	5.667497	3.508416	3.648736	4.000000
General Business and Public Utility Personal	6.750000	4.000000	4.000000	4.000000
<b>Joint Vocational School Districts:</b>				
Jefferson County JVS				
Residential/Agricultural Real	2.319954	2.321167	2.321626	2.355704
Commercial/Industrial and Public Utility Real	2.038787	2.407573	2.421149	2.490695
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.039142	2.041597
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>School Districts:</b>				
Buckeye Local				
Residential/Agricultural Real	20.000007	20.007143	20.000014	20.000016
Commercial/Industrial and Public Utility Real	22.703116	24.226704	24.786501	25.931192
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.500000



2020	2019	2018	2017	2016	2015
\$1.770134	\$1.769206	\$1.907981	\$1.407651	\$1.407640	\$1.498914
1.692462	1.685628	1.933139	1.433890	1.436551	1.462023
2.000000	2.000000	2.000000	1.500000	1.500000	1.500000
0.423955	0.426038	0.455113	0.455181	0.455053	0.492043
0.566997	0.551971	0.572860	0.569968	0.569891	0.571726
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.735124	2.735965	2.814660	2.814660	2.812408	3.043985
2.246487	2.246487	2.329625	2.329625	2.158284	2.185143
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.901588	0.900818	0.947432	0.947421	0.947011	0.990320
1.000000	0.978869	0.985534	0.984832	0.983648	0.978570
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
5.820462	5.807706	5.999856	6.000000	0.000000	0.000000
6.000000	5.872998	6.000000	6.000000	0.000000	0.000000
6.000000	6.000000	6.000000	6.000000	0.000000	0.000000
3.727648	3.727508	0.000000	0.000000	0.000000	0.000000
4.000000	3.951292	0.000000	0.000000	0.000000	0.000000
4.000000	4.000000	0.000000	0.000000	0.000000	0.000000
2.356811	2.356274	2.374271	2.374485	2.347982	2.453346
2.482544	2.462786	2.479198	2.479031	2.478931	2.478524
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000283	2.000000	2.003946	2.002761
2.030700	2.026866	2.023182	2.000000	2.029622	2.025363
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
20.007319	20.000009	20.000019	20.011083	20.000015	20.000007
22.182756	21.202079	21.671231	21.499829	21.496593	21.588482
27.500000	27.500000	27.500000	27.500000	27.500000	27.500000

(Continued)

**Jefferson County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2024	2023	2022	2021
Edison Local				
Residential/Agricultural Real	\$23.855617	\$23.903673	\$23.965740	\$25.405355
Commercial/Industrial and Public Utility Real	27.997036	28.713911	29.008605	29.611731
General Business and Public Utility Personal	35.400000	35.400000	35.400000	35.400000
Harrison Hills City				
Residential/Agricultural Real	22.346567	22.617957	22.542131	22.431033
Commercial/Industrial and Public Utility Real	33.320071	33.231540	32.952372	32.932558
General Business and Public Utility Personal	37.250000	37.250000	37.250000	37.250000
Indian Creek Local				
Residential/Agricultural Real	30.184271	30.180759	30.182482	30.321994
Commercial/Industrial and Public Utility Real	39.229435	40.476677	40.716949	41.232341
General Business and Public Utility Personal	49.150000	49.150000	49.150000	49.150000
Southern Local				
Residential/Agricultural Real	23.868603	24.130330	24.555160	24.559380
Commercial/Industrial and Public Utility Real	30.494960	32.814595	34.318402	34.874526
General Business and Public Utility Personal	38.090000	38.590000	38.590000	38.590000
Steubenville City				
Residential/Agricultural Real	24.001592	24.002606	24.426230	26.591678
Commercial/Industrial and Public Utility Real	25.847134	25.649746	26.044044	26.055960
General Business and Public Utility Personal	33.450000	33.450000	33.950000	33.950000
Toronto City				
Residential/Agricultural Real	27.974231	27.975300	27.974485	28.046718
Commercial/Industrial and Public Utility Real	35.680819	35.680819	35.680819	35.634723
General Business and Public Utility Personal	45.750000	45.750000	45.750000	45.750000

The rates presented in this Table represent the effective rates.

**Source :** *Jefferson County Auditor*

2020	2019	2018	2017	2016	2015
\$25.412385	\$25.438313	\$26.859803	\$26.559480	\$26.797187	\$27.980725
28.877718	27.625383	29.330753	29.040023	29.265894	28.338668
35.400000	35.400000	35.700000	35.400000	35.600000	35.600000
23.702227	23.692478	24.189774	26.361087	26.341905	21.282528
36.057028	35.564367	35.919498	38.267179	37.869001	32.888877
40.250000	40.250000	40.750000	42.730000	42.730000	37.750000
30.320944	30.293644	24.308268	24.308023	24.286204	25.108376
40.358505	39.222348	30.631652	30.593601	30.584556	30.587401
49.150000	49.150000	42.650000	42.650000	42.650000	42.650000
23.980873	25.059366	25.457455	25.437452	25.455712	25.466132
34.119424	34.170939	34.389050	32.893430	32.826012	32.683167
38.010000	39.040000	39.440000	39.440000	39.440000	39.440000
26.607553	26.603194	27.509914	28.909718	28.903387	28.628195
26.002574	25.797557	27.189564	28.572198	28.467515	28.734923
33.950000	33.950000	33.950000	35.350000	35.350000	35.350000
28.042563	28.030585	28.655938	28.656635	28.658269	29.939813
35.634723	35.618702	36.987014	36.987014	37.001655	38.423812
45.750000	45.750000	45.750000	45.750000	45.750000	45.750000

**Jefferson County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Real and Public Utilities Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy (2)	Current Tax Collections (3)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2024	\$100,719,642	\$94,568,769	93.89%	\$2,771,356	\$97,340,125	96.64%
2023	98,121,470	92,162,363	93.93%	5,746,485	97,908,848	99.78%
2022	98,618,482	86,620,386	87.83%	5,986,156	92,606,542	93.90%
2021	94,192,229	83,114,235	88.24%	5,872,607	88,986,842	94.47%
2020	85,062,526	75,814,943	89.13%	4,041,704	79,856,647	93.88%
2019	80,364,532	74,459,885	92.65%	1,748,630	76,208,515	94.83%
2018	68,056,320	66,369,983	97.52%	2,378,023	68,748,006	101.02%
2017	72,308,469	72,822,196	100.71%	2,458,361	75,280,557	104.11%
2016	63,904,454	62,065,172	97.12%	1,986,150	64,051,322	100.23%
2015	60,381,714	58,671,709	97.17%	2,475,134	61,146,843	101.27%

(1) Includes Homestead/Rollback credits assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) Includes all property taxes levied by the County.

(3) The County's current reporting system does not track prepaymant tax collections by tax year. Prepayments are tracked only in total, reflected in current collection year, and applied to subsequent tax year.

(4) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

**Source:** *Jefferson County Auditor*

**Jefferson County, Ohio***Principal Taxpayers**Real Estate Tax**2024 and 2015*

Name of Taxpayer	2024	
	Assessed Value	Percent of Real Property Assessed Value
Ascent Resources Utica LLC	\$212,755,640	15.11%
AEP Ohio LLP	60,798,320	4.32%
Gulfport Appalachia LLC	49,927,050	3.55%
Ohio Edison Company	13,351,000	0.95%
WalMart Stores East LLP	6,955,420	0.49%
Buckeye Power	6,728,360	0.48%
Hollywood Center Inc	3,216,370	0.23%
Fort Steuben Mall Holdings	2,918,070	0.21%
Margaret Wang Trustee	2,694,540	0.19%
WSD Properties LLC	2,677,240	0.19%
Totals	<u>\$362,022,010</u>	<u>25.72%</u>
Total Assessed Valuation	<u><u>\$1,408,098,320</u></u>	

Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Edison Company	\$22,100,263	2.38%
Buckeye Power	19,770,124	2.13%
Fort Steuben Improvements LLC	13,709,634	1.48%
WalMart Stores East LLP	10,576,090	1.14%
LTAH Real Estate Holdings	3,468,605	0.37%
Hollywood Center Inc.	3,437,109	0.37%
Mingo Junction Steel Works LLC	3,322,025	0.36%
Derek & Lisa Ferguson	2,975,525	0.32%
Mary Schiappa Trust	2,334,465	0.25%
LL & B Headwater II LP	2,182,219	0.23%
Totals	<u>\$83,876,059</u>	<u>9.03%</u>
Total Assessed Valuation	<u><u>\$929,178,570</u></u>	

***Source :** Jefferson County Auditor*

**Jefferson County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2024 and 2015*

Name of Taxpayer	2024	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$126,164,990	26.95%
Texas Eastern Transmission LP	96,212,470	20.55%
Buckeye Power Inc.	57,151,310	12.21%
American Transmission Systems Inc.	51,231,060	10.94%
AEP Ohio Transmission Company, Inc.	50,315,190	10.75%
Rover Pipeline LLC	35,753,900	7.64%
Columbia Gas of Ohio Inc.	21,844,030	4.67%
Energy Harbor Generation LLC	13,270,000	2.83%
Columbia Gas Transmission Corp	7,365,690	1.57%
Ohio Edison Co.	5,508,950	1.18%
Total	<u>\$464,817,590</u>	<u>99.29%</u>
Total Assessed Valuation	<u>\$468,169,290</u>	

Name of Taxpayer	2015	
	Assessed Value	Percent of Public Utility Assessed Value
Buckeye Power Inc.	\$77,625,080	25.98%
First Energy Generation Corp.	76,840,040	25.72%
Ohio Power Company	74,228,090	24.85%
AEP Generation Resources, Inc.	42,987,980	14.39%
American Transmission Systems Inc.	10,876,600	3.64%
Columbia Gas of Ohio, Inc.	7,669,680	2.57%
Ohio Edison Company	4,450,370	1.49%
Columbia Gas Transmission Corp.	1,794,730	0.60%
Carroll Electric Cooperative Inc.	1,529,310	0.51%
Dominion Transmission Inc.	371,380	0.12%
Total	<u>\$298,373,260</u>	<u>99.87%</u>
Total Assessed Valuation	<u>\$298,736,560</u>	

**Source :** *Jefferson County Auditor*

**Jefferson County, Ohio**  
*Taxable Sales By Industry (Category)*  
*Last Ten Years*

Industry (Category)	December 31, 2024		December 31, 2023		December 31, 2022	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	\$2,094	0.01%	\$2,176	0.01%	\$1,982
Mining	1.28%	196,832	3.04%	472,993	2.80%	421,751
Utilities (excluding telecommunications)	0.82%	126,693	1.01%	157,963	1.12%	168,706
Construction	0.61%	94,744	0.55%	86,265	0.61%	91,740
Manufacturing	7.77%	1,197,331	5.37%	836,897	3.41%	513,325
Wholesale Trade	2.06%	317,987	2.14%	333,338	2.59%	389,746
Motor Vehicle and Parts Dealers	18.60%	2,867,215	19.45%	3,031,321	20.84%	3,138,403
Furniture and Home Furnishings Stores	0.74%	114,827	0.81%	126,579	0.92%	138,962
Electronic and Appliance Stores	0.70%	107,168	0.65%	100,714	0.77%	115,440
Building Material and Garden Equipment & Supplies	7.89%	1,217,087	8.68%	1,352,205	8.94%	1,346,871
Food and Beverage Stores	3.35%	516,438	3.30%	515,007	3.46%	521,510
Health and Personal Care Stores	2.16%	332,594	2.01%	313,550	2.04%	306,587
Gasoline Stations	(a)	(a)	(a)	(a)	2.55%	383,603
Clothing and Clothing Accessories Stores	2.48%	382,837	2.32%	361,426	2.42%	364,708
Sporting Goods, Hobby, Book, and Music Stores	0.76%	116,790	0.98%	152,387	1.34%	201,888
General Merchandise Stores	8.29%	1,277,756	9.29%	1,447,791	9.41%	1,416,613
Miscellaneous Store Retailers	4.83%	745,155	4.89%	762,397	5.36%	806,901
Nonstore Retailers	11.08%	1,707,806	11.03%	1,718,911	10.89%	1,639,398
Transportation and Warehousing	0.31%	47,636	0.21%	32,421	0.18%	26,558
Information (including telecommunications)	7.76%	1,196,504	7.08%	1,103,688	6.57%	988,762
Finance and Insurance	0.27%	41,428	0.24%	37,482	0.27%	40,257
Real Estate, and Rental & Leasing of Property	4.19%	645,878	4.44%	692,156	4.78%	720,217
Professional, Scientific and Technical Services	1.04%	160,778	1.07%	167,313	0.75%	113,261
Management of Companies (Holding Companies)	(a)	(a)	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.30%	199,737	1.19%	184,822	0.92%	138,997
Education, Health Care and Social Assistance	0.19%	29,590	0.17%	26,991	0.16%	23,395
Arts, Entertainment, and Recreation	0.32%	49,431	0.17%	26,900	0.18%	26,717
Accommodation and Food Services	4.05%	623,871	4.02%	627,091	3.66%	551,610
Other Services	1.97%	303,715	2.24%	349,164	2.03%	306,333
Unclassified	5.17%	797,125	3.62%	563,464	1.03%	155,759
<b>Total</b>	<b>100.00%</b>	<b>\$15,417,047</b>	<b>100.00%</b>	<b>\$15,583,412</b>	<b>100.00%</b>	<b>\$15,060,000</b>
Sales Tax Rate	1.50%		1.50%		1.50%	(Continued)

The rate may be imposed by the Commissioners subject to referendum or approved by a majority of the voters within the County.

(a) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry falls below the reporting threshold (i.e., fewer than twenty entities within the industry). In the latter case, the collections and number of entities are placed

**Source:** State Department of Taxation

**Jefferson County, Ohio**  
*Taxable Sales By Industry (Category) (Continued)*  
*Last Ten Years*

Industry (Category)	December 31, 2021		December 31, 2020		December 31, 2019	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Agriculture, Forestry, and Fishing	0.02%	\$3,270	0.02%	\$2,599	0.02%	\$2,126
Mining	3.30%	585,260	3.30%	434,010	7.08%	941,926
Utilities (excluding telecommunications)	0.48%	145,332	0.48%	62,594	0.64%	85,381
Construction	0.72%	84,527	0.72%	94,946	0.70%	93,649
Manufacturing	2.50%	423,171	2.50%	328,401	2.88%	383,570
Wholesale Trade	1.89%	357,661	1.89%	248,215	2.52%	334,523
Motor Vehicle and Parts Dealers	20.04%	3,004,739	20.04%	2,632,774	19.82%	2,634,286
Furniture and Home Furnishings Stores	0.77%	130,341	0.77%	101,536	0.73%	96,669
Electronic and Appliance Stores	0.68%	102,092	0.68%	90,040	1.25%	165,857
Building Material and Garden Equipment & Supplies	10.17%	1,409,150	10.17%	1,337,225	8.95%	1,189,314
Food and Beverage Stores	3.70%	581,655	3.70%	487,020	3.64%	483,781
Health and Personal Care Stores	1.22%	286,076	1.22%	161,014	1.19%	158,431
Gasoline Stations	0.00%	0	0.00%	0	2.58%	342,578
Clothing and Clothing Accessories Stores	1.63%	374,641	1.63%	213,684	1.66%	220,320
Sporting Goods, Hobby, Book, and Music Stores	1.40%	220,705	1.40%	184,477	1.10%	145,742
General Merchandise Stores	10.70%	1,392,395	10.70%	1,406,426	10.25%	1,363,343
Miscellaneous Store Retailers	6.33%	742,259	6.33%	831,953	7.67%	1,020,240
Nonstore Retailers	10.99%	1,565,608	10.99%	1,444,115	5.52%	734,145
Transportation and Warehousing	0.17%	26,730	0.17%	22,969	0.20%	25,995
Information (including telecommunications)	6.17%	871,919	6.17%	811,596	5.17%	687,826
Finance and Insurance	0.30%	50,517	0.30%	38,803	0.30%	39,936
Real Estate, and Rental & Leasing of Property	5.49%	653,719	5.49%	721,264	5.33%	708,395
Professional, Scientific and Technical Services	0.80%	111,533	0.80%	105,372	0.80%	107,003
Management of Companies (Holding Companies)	0.00%	0	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.23%	149,534	1.23%	161,625	1.61%	214,575
Education, Health Care and Social Assistance	0.12%	16,960	0.12%	15,514	0.11%	14,662
Arts, Entertainment, and Recreation	0.10%	24,481	0.10%	13,673	0.09%	12,233
Accommodation and Food Services	3.17%	503,766	3.17%	417,223	4.56%	605,787
Other Services	1.95%	283,698	1.95%	256,132	2.11%	280,424
Unclassified	3.96%	533,133	3.96%	520,527	1.52%	202,674
<b>Total</b>	<b>100.00%</b>	<b>\$14,634,872</b>	<b>100.00%</b>	<b>\$13,145,727</b>	<b>100.00%</b>	<b>\$13,295,391</b>
Sales Tax Rate	1.50%		1.50%		1.50%	



December 31, 2018		December 31, 2017		December 31, 2016		December 31, 2015	
Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
0.01%	\$1,863	0.01%	\$1,500	0.01%	\$1,064	0.01%	\$1,303
5.66%	712,107	5.13%	672,593	2.32%	290,482	1.26%	174,613
0.87%	109,583	1.20%	158,063	0.89%	111,268	1.18%	163,580
0.67%	84,189	0.63%	82,642	0.46%	57,995	0.35%	48,595
2.58%	324,106	3.20%	419,562	3.21%	401,416	4.87%	677,400
3.11%	390,949	2.78%	364,073	1.76%	220,371	1.46%	202,957
20.72%	2,605,225	18.22%	2,386,470	17.58%	2,201,487	16.79%	2,335,216
0.74%	93,632	0.72%	94,599	0.70%	87,212	0.59%	82,292
1.40%	176,636	1.30%	170,617	1.27%	158,566	0.88%	123,022
9.35%	1,175,367	9.21%	1,205,979	8.88%	1,112,224	8.18%	1,137,030
3.69%	463,491	3.54%	464,104	3.71%	465,012	1.52%	211,360
1.27%	159,462	1.45%	189,379	1.56%	195,851	1.09%	151,913
2.22%	279,490	2.49%	326,445	2.21%	276,713	3.02%	419,538
1.72%	216,437	1.58%	206,567	1.45%	181,788	0.59%	81,700
1.27%	159,473	1.09%	142,842	1.25%	156,784	0.46%	64,329
10.65%	1,338,789	9.74%	1,275,852	10.17%	1,273,829	8.74%	1,215,205
8.90%	1,118,318	9.85%	1,289,851	9.28%	1,162,266	13.48%	1,874,967
3.98%	500,604	3.16%	414,136	3.15%	394,542	2.71%	376,888
0.28%	34,614	0.17%	22,917	0.26%	32,491	6.50%	904,522
5.94%	747,034	5.77%	755,430	6.26%	784,105	5.38%	747,850
0.85%	106,282	6.13%	803,416	10.47%	1,311,171	9.51%	1,321,919
4.00%	503,233	3.32%	435,416	2.50%	313,192	2.31%	321,324
0.62%	77,515	0.57%	74,209	0.70%	88,147	0.59%	82,684
0.00%	0	0.00%	0	0.06%	7,087	0.00%	0
1.81%	227,515	1.31%	172,075	1.36%	170,466	1.34%	186,941
0.15%	18,753	0.14%	18,154	0.15%	19,334	0.15%	21,126
0.12%	14,594	0.12%	15,714	0.08%	10,101	0.09%	12,567
4.37%	549,844	4.33%	566,703	4.26%	533,823	4.18%	580,672
2.08%	261,396	2.00%	261,421	2.17%	271,331	2.09%	290,425
0.97%	121,490	0.84%	110,220	1.87%	234,287	0.68%	94,124
100.00%	\$12,571,991	100.00%	\$13,100,949	100.00%	\$12,524,405	100.00%	\$13,906,062
1.50%		1.50%		1.50%		1.50%	

**Jefferson County, Ohio**  
*Ratios of Outstanding Debt*  
*Last Ten Years*

Year	Governmental Activities				Business Type Activities	
	General Obligation Bonds	Long-Term Notes Payable	OAQDA Loans	Leases (1)	General Obligation Bonds	Revenue Bonds
2024	\$5,131,864	\$0	\$298,816	\$761,394	\$1,993,100	\$10,897,500
2023	6,113,731	0	395,838	535,853	2,233,400	11,135,000
2022	7,082,298	0	491,596	110,469	2,471,000	11,302,000
2021	8,576,465	0	586,106	61,429	2,710,500	8,097,000
2020	10,104,355	0	679,145	2,082	2,826,622	8,203,000
2019	11,652,898	0	769,941	4,164	3,021,505	5,411,000
2018	14,292,441	0	858,549	7,677	3,216,388	5,511,000
2017	16,852,984	154,850	945,021	25,904	3,411,271	5,609,000
2016	17,069,700	417,874	1,029,409	46,156	3,601,154	5,703,000
2015	16,087,836	670,745	1,111,763	101,364	3,781,037	5,795,000

(1) County implemented GASB 87 for 2022

(2) Assessed Valuation can be located on S14

(3) Personal Income and Population can be located on S45

**Source:** *Jefferson County Auditor's Office*  
*Bureau of Economic Analysis*  
*US Census Bureau*

Business Type Activities					
OPWC Loans Payable	Ohio EPA Loans Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (2)	Percentage of Personal Income (3)	Per Capita (3)
\$768,792	\$10,982,570	\$30,834,036	0.58%	1.00%	\$483
395,436	10,484,430	31,293,688	0.60%	1.07%	489
369,815	9,435,452	31,262,630	0.63%	1.07%	486
379,943	9,520,073	29,931,516	0.63%	0.97%	465
354,777	7,936,357	30,106,338	0.67%	1.04%	464
126,196	6,366,340	27,352,044	0.61%	1.03%	419
153,391	7,008,354	31,047,800	0.79%	1.20%	472
180,587	7,633,418	34,813,035	0.86%	1.42%	525
207,783	8,240,079	36,315,155	0.98%	1.54%	544
234,978	8,747,749	36,530,472	1.04%	1.53%	542

**Jefferson County, Ohio**  
*Ratio of General Bonded Debt (1)(2)*  
*to Assessed Value and Debt per Capita*  
*Last Ten Years*

Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt		
			General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
2024	63,900	\$5,360,764,600	\$7,124,964	0.13%	\$112
2023	64,026	5,228,540,086	8,347,131	0.16%	130
2022	64,330	4,964,368,972	9,553,298	0.19%	149
2021	64,427	4,735,134,886	11,286,965	0.24%	175
2020	64,939	4,464,909,257	12,930,977	0.29%	199
2019	65,325	4,513,485,857	14,674,403	0.33%	225
2018	65,767	3,922,588,000	17,508,829	0.45%	266
2017	66,359	4,041,862,800	20,264,255	0.50%	305
2016	66,704	3,696,179,943	20,670,854	0.56%	310
2015	67,347	3,508,328,943	19,868,873	0.57%	295

*(1) General Obligation Bonds only.*

*(2) Although the County reports restrictions for debt service, the amounts are not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.*

**Sources:** *Jefferson County Auditor's Office*  
*US Census Bureau*

**Jefferson County, Ohio**  
*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2024*

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	\$5,430,680	100.00%	\$5,430,680
Overlapping:			
Municipalities Wholly Within County	8,132,700	100.00%	8,132,700
School Districts Wholly Within County	6,935,000	100.00%	6,935,000
Jefferson County Joint Vocational School District	82,322	96.76%	79,655
Buckeye Local School District	245,000	90.46%	221,627
Belmont-Harrison Joint Vocational School District	215,000	0.02%	43
Harrison Hills City School District	25,115,000	0.06%	15,069
Total Overlapping Debt	40,725,022		15,384,094
Total Applicable to Jefferson County	\$46,155,702		\$20,814,774

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2024 collection year.

**Source:** *Jefferson County Auditors Office*

**Jefferson County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2024	2023	2022	2021
Tax Valuation	<u>\$1,876,267,610</u>	<u>\$1,829,989,030</u>	<u>\$1,737,529,140</u>	<u>\$1,657,297,210</u>
Debt Limit (1)	<u>45,406,690</u>	<u>44,249,726</u>	<u>41,938,229</u>	<u>39,932,430</u>
Total Outstanding Debt:				
General Obligation Bonds	7,124,964	8,347,131	9,553,298	11,286,965
Revenue Bond	10,897,500	11,135,000	11,302,000	8,097,000
OPWC Loans	768,792	395,436	369,815	379,947
OEPA Loans	10,982,570	10,484,430	9,435,452	9,520,074
OAQDA Loans	298,816	395,838	491,596	586,106
Notes and SIB Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>30,072,642</u>	<u>30,757,835</u>	<u>31,152,161</u>	<u>29,870,092</u>
Exemptions:				
General Obligation Bonds	6,129,964	6,842,131	7,543,298	8,247,965
Revenue Bond	10,897,500	11,135,000	11,302,000	8,097,000
OPWC Loans	768,792	395,436	369,815	379,947
OEPA Loans	10,982,570	10,484,430	9,435,452	9,520,073
Notes	0	0	0	0
Amount Available in Debt Service Fund	<u>3,276,416</u>	<u>3,144,489</u>	<u>2,481,025</u>	<u>2,046,294</u>
Total	<u>32,055,242</u>	<u>32,001,486</u>	<u>31,131,590</u>	<u>28,291,279</u>
Amount of Debt Subject to Limit	<u>(1,982,600)</u>	<u>(1,243,651)</u>	<u>20,571</u>	<u>1,578,813</u>
Legal Debt Margin	<u>\$47,389,290</u>	<u>\$45,493,377</u>	<u>\$41,917,658</u>	<u>\$38,353,617</u>
Legal Debt Margin as a Percentage of the Debt Limit	104.37%	102.81%	99.95%	96.05%
Unvoted Debt Limit (2)	\$18,762,676	\$18,299,890	\$17,375,291	\$16,572,972
Less:				
Amount of Debt Subject to Limit	<u>(1,982,600)</u>	<u>(1,243,651)</u>	<u>20,571</u>	<u>1,578,813</u>
Unvoted Legal Debt Margin	<u>\$20,745,276</u>	<u>\$19,543,541</u>	<u>\$17,354,720</u>	<u>\$14,994,159</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	110.57%	106.80%	99.88%	90.47%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

**Source:** *Jefferson County Auditor*

2020	2019	2018	2017	2016	2015
<u>\$1,562,718,240</u>	<u>\$1,579,720,050</u>	<u>\$1,372,905,800</u>	<u>\$1,414,651,980</u>	<u>\$1,293,662,980</u>	<u>\$1,227,915,130</u>
<u>37,567,956</u>	<u>37,993,001</u>	<u>32,822,645</u>	<u>33,866,300</u>	<u>30,841,575</u>	<u>29,197,878</u>
12,950,082	14,694,749	17,530,416	20,287,083	20,690,750	19,883,750
8,203,000	5,411,000	5,511,000	5,609,000	5,703,000	5,795,000
354,777	126,196	153,391	180,587	207,783	234,978
7,936,357	6,366,340	7,008,354	7,633,418	8,240,079	8,747,749
679,145	769,941	858,549	945,021	1,029,409	1,111,763
0	0	0	154,850	417,874	670,745
<u>30,123,361</u>	<u>27,368,226</u>	<u>31,061,710</u>	<u>34,809,959</u>	<u>36,288,895</u>	<u>36,443,985</u>
8,783,332	9,414,999	11,156,666	12,838,333	15,435,000	13,830,000
8,203,000	5,411,000	5,511,000	5,609,000	5,703,000	5,795,000
354,777	126,196	153,391	180,587	207,783	234,978
7,936,357	6,366,340	7,008,354	7,633,418	8,240,079	8,747,749
0	0	0	15,480	303,738	446,644
<u>1,685,147</u>	<u>1,534,704</u>	<u>2,473,419</u>	<u>3,690,316</u>	<u>3,253,298</u>	<u>3,287,039</u>
<u>26,962,613</u>	<u>22,853,239</u>	<u>26,302,830</u>	<u>29,967,134</u>	<u>33,142,898</u>	<u>32,341,410</u>
<u>3,160,748</u>	<u>4,514,987</u>	<u>4,758,880</u>	<u>4,842,825</u>	<u>3,145,997</u>	<u>4,102,575</u>
<u>\$34,407,208</u>	<u>\$33,478,014</u>	<u>\$28,063,765</u>	<u>\$29,023,475</u>	<u>\$27,695,578</u>	<u>\$25,095,303</u>
91.59%	88.12%	85.50%	85.70%	89.80%	85.95%
\$15,627,182	\$15,797,201	\$13,729,058	\$14,146,520	\$12,936,630	\$12,279,151
<u>3,160,748</u>	<u>4,514,987</u>	<u>4,758,880</u>	<u>4,842,825</u>	<u>3,145,997</u>	<u>4,102,575</u>
<u>\$12,466,434</u>	<u>\$11,282,214</u>	<u>\$8,970,178</u>	<u>\$9,303,695</u>	<u>\$9,790,633</u>	<u>\$8,176,576</u>
79.77%	71.42%	65.34%	65.77%	75.68%	66.59%

**Jefferson County, Ohio**  
*Pledged Revenue Coverage - Sewer Fund*  
*Last Ten Years*

Revenue Bonds Sewer						
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2024	\$2,184,780	\$1,391,438	\$793,342	\$237,500	\$226,645	1.71
2023	2,028,017	2,816,741	(788,724)	167,000	199,054	(2.15)
2022	1,960,783	1,377,163	583,620	162,000	190,110	1.66
2021	1,860,529	1,177,123	683,406	106,000	170,488	2.47
2020	1,880,533	1,489,982	390,551	102,000	148,802	1.56
2019	1,828,040	1,276,949	551,091	100,000	151,552	2.19
2018	1,867,360	1,372,622	494,738	98,000	154,247	1.96
2017	1,870,242	997,605	872,637	94,000	156,832	3.48
2016	1,598,837	984,556	614,281	92,000	159,362	2.44
2015	1,688,427	964,714	723,713	89,000	161,810	2.89

(1) Total revenue (including interest) exclusive of other revenues, tap fees, capital grants, transfers, and permissive taxes

(2) Total operating expenses exclusive of depreciation

(3) Includes principal and interest of revenue bonds only



**Jefferson County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2) (4)</u>	<u>Per Capita Personal Income (4)</u>	<u>Unemployment Rate (3)</u>
2024	63,900	\$3,095,400,000	\$56,983	5.80%
2023	64,026	2,926,399,000	53,124	4.70%
2022	64,330	2,926,399,000	45,490	5.20%
2021	64,427	3,071,856,000	47,680	4.60%
2020	64,939	2,881,646,000	44,375	6.90%
2019	65,325	2,664,518,000	40,789	5.60%
2018	65,767	2,585,378,000	39,311	6.40%
2017	66,359	2,445,120,000	36,847	6.60%
2016	66,704	2,357,473,000	35,342	6.90%
2015	67,347	2,390,563,000	35,496	7.90%

**Sources:** (1) U.S. Census Bureau  
(2) Bureau of Economic Analysis  
(3) Ohio Job and Family Services website  
(4) Personal Income not available for 2023. Used 2022 income.

# Jefferson County, Ohio

## Principal Employers

2024 and 2015

Employer	Nature of Business	2024	
		Number of Employees	Percentage of Total Employment
Trinity Health System	Acute Care Hospital	1,950	7.28%
Wal-Mart Distribution Center	Retail Food Sales Distribution	1,003	3.74%
Titanium Metals Corporation	Titanium Mill Production	800	2.99%
Jefferson County	Government	675	2.52%
Fransican University	Higher Education	557	2.08%
Indian Creek Local School District	Education	360	1.34%
Steubenville City School District	Education	349	1.30%
JSW Steel	Steel Manufacturing	340	1.27%
Wal-Mart	Retail Sales	325	1.21%
Cardinal Operating Company	Utility	255	0.95%
Total		6,614	24.68%
Total Employment within the County		26,800	

Employer	Nature of Business	2015	
		Number of Employees	Percentage of Total Employment
Trinity Health System	Acute Care Hospital	1,316	4.45%
Arcelor Mittal Steel	Steel	918	3.10%
Wal-Mart Distribution Center	Retail Food Sales Distribution	720	2.43%
Jefferson County	Government	667	2.25%
Titanium Metals Corporation	Titanium Mill Production	630	2.13%
Franciscan University	Higher Education	489	1.65%
Buckeye Local School District	Education	409	1.38%
American Electric Power	Utility	407	1.38%
Wal-Mart	Retail Sales	400	1.35%
First Energy	Utility	384	1.30%
Total		6,340	21.42%
Total Employment within the County		29,600	

**Sources:** Jefferson County Auditor

**Jefferson County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Legislative and Executive										
Commissioners	5	5	5	5	4	5	5	4	4	4
Auditor	9	9	9	9	11	10	11	9	10	11
Treasurer	3	3	3	3	2	3	3	2	2	2
Prosecuting Attorney	13	14	13	12	9	15	15	15	15	15
Board of Elections	11	11	10	9	12	11	10	9	9	9
Recorder	5	5	5	5	4	5	5	5	5	5
Buildings and Grounds	6	6	6	6	6	6	6	6	6	5
Data Processing	5	3	3	2	3	2	3	4	4	5
Certificate Auto Title	5	5	5	5	5	5	5	5	5	5
Real Estate Assessment	3	4	4	6	6	6	6	7	7	5
DRETAC	6	6	5	6	5	6	6	5	6	4
Judicial										
Common Pleas Court	7	7	7	7	7	7	7	7	7	7
Adult Probate Court	56	54	56	53	51	54	58	55	55	53
Probate Court	5	5	5	5	3	4	4	4	4	6
County Court #1	5	5	5	5	7	8	6	6	5	5
County Court #2	5	5	5	5	5	5	5	5	5	5
County Court #3	5	4	4	4	4	4	4	4	5	7
County Court Baliffs	4	4	4	4	2	2	2	1	2	0
Juvenile Court	13	13	13	15	16	14	16	19	22	13
Municipal Court	3	3	3	3	3	3	3	3	3	5
Clerk of Courts	8	6	6	6	7	8	8	8	9	8
Court Magistrate	2	2	2	2	2	2	2	2	2	2
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Jail Oprating Levy	63	66	52	57	60	68	69	64	59	56
911 Emergency	16	16	17	19	15	15	16	15	15	18
Permissive Sheriff	49	40	47	45	47	44	47	44	45	41
Drug Task Force	1	1	1	1	1	1	1	1	1	1
Court Corrections	10	10	10	10	9	11	10	10	10	12
Coroner	5	5	4	4	3	4	4	4	4	4
Public Works										
MVGT	40	38	40	36	37	39	39	40	40	41
Beautification	4	4	4	4	4	4	3	4	4	4
Health										
Dog and Kennel	4	4	3	3	3	4	4	3	3	3
Board of Health	25	19	23	21	30	19	23	23	16	16
Mental Health	5	5	5	4	4	4	4	4	4	4
Department of Developmental Disabilities	129	132	132	135	126	143	146	149	157	157
Human Services										
Family and Child	0	0	0	0	0	0	0	0	0	1
Public Assistance	70	76	77	71	78	74	72	70	70	69
Children's Services	8	6	5	7	7	5	7	6	8	8
Child Support Enforcement Agency	11	10	10	10	8	8	8	8	9	9
Veteran Services	15	7	8	8	8	13	13	13	12	13
Conservation and Recreation										
Soil and Water	6	6	7	6	6	5	4	5	5	6
Community and Economic Development										
Airport	4	4	5	5	4	5	3	3	4	3
Sewer District	7	7	7	7	5	6	6	6	5	5
Water District	18	16	16	14	17	15	17	15	16	14
Total	<u>675</u>	<u>652</u>	<u>652</u>	<u>645</u>	<u>647</u>	<u>673</u>	<u>687</u>	<u>673</u>	<u>680</u>	<u>667</u>

**Source:** Jefferson County Auditor

**Jefferson County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Ten Years*

	2024	2023	2022	2021
General Government				
Legislative and Executive				
Commissioners				
Number of vehicles	2	2	2	2
Auditor				
Number of vehicles	1	1	1	1
Judicial				
Adult Probation				
Number of vehicles	3	3	3	3
Juvenile Court				
Number of vehicles	4	4	4	5
Total number of courtrooms	7	7	7	7
Public Safety				
Sheriff				
Number of Adult Cells - single	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20
Cruisers	28	26	26	22
Number of vehicles	6	4	3	3
Juvenile Court - Detention				
Number of vehicles	1	1	1	1
911 Emergency				
Number of vehicles	3	3	3	3
Public Works				
Engineer				
Number of vehicles	21	21	18	17
Pieces of heavy equipment	57	57	56	54
Number of bridges and culverts	281	281	281	313
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043
Health				
Department of Developmental Disabilities				
Number of vehicles	10	10	9	9
Number of buses	5	5	5	5
Mental Health				
Number of vehicles	1	1	1	1
Human Services				
Job and Family Services				
Number of vehicles	12	12	12	12
Children Services				
Number of vehicles	2	2	2	2
Number of rooms - childrens home	9	9	9	9

2020	2019	2018	2017	2016	2015
3	3	3	3	3	3
1	1	1	1	1	1
4	3	3	3	3	3
5	5	5	5	5	5
7	7	7	7	7	7
80	80	80	80	80	80
20	20	20	20	20	20
25	25	25	22	22	22
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	2	2
27	25	23	21	23	23
61	59	58	54	53	51
313	313	313	313	313	313
526	526	526	526	526	526
444,043	444,043	444,043	444,043	444,043	444,043
10	10	10	10	9	8
15	17	16	17	17	16
1	1	1	1	1	1
10	10	10	10	10	10
2	2	2	2	2	2
9	9	9	9	9	9

(Continued)

**Jefferson County, Ohio**  
*Capital Asset Statistics by Function/Activity (Continued)*  
*Ten Years*

	2024	2023	2022	2021
Conservation and Recreation				
Parks				
Number of vehicles	3	3	3	3
Community and Economic Development				
Airpark				
Length of runway in feet	5,000	5,000	5,000	5,000
Number of hangers	8	8	8	8
Number of airplane rental spaces	57	57	57	57
Industrial Park				
Undeveloped acreage	48	48	48	48
Sewer District				
Number of tanks, lifts, and booster stations	40	41	41	38
Water District				
Number of vehicles	17	17	14	14
Number of tanks, lifts, and booster stations	50	50	50	50

**Source:** *Jefferson County Auditor's Office*

2020	2019	2018	2017	2016	2015
3	3	3	2	2	2
5,000	5,000	5,000	5,000	5,000	5,000
7	7	6	6	6	6
57	57	57	57	57	57
48	48	48	48	48	48
38	38	38	38	29	29
15	15	15	14	13	13
49	49	49	49	48	48

**Jefferson County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,353	1,845	1,496	1,677
Number of Exempt Conveyances	1,855	1,552	1,827	1,667
Homestead and Rollback:				
Number of Exemptions Granted	5,696	5,622	5,733	5,672
Total Reduction in Taxes	\$5,647,273	\$5,548,234	\$5,561,662	\$5,437,199
Number of Individual Dog Tags Sold	3,334	3,604	3,555	3,552
Total Number of Dog Tags Sold	3,369	3,696	3,590	3,609
Board of Elections				
Number of Registered Voters	45,726	45,983	46,675	46,573
Number of Ballots Cast	31,659	20,076	23,214	11,075
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,466	3,323	3,432	3,767
Probate Court				
Number of New Cases Filed	890	947	1,035	1,015
Juvenile Court				
Number of New Cases Filed	971	1,047	911	941
County Court #1				
Number of New Cases Filed	2,261	2,302	2,128	2,756
County Court #2				
Number of New Cases Filed	1,751	1,648	1,666	2,072
County Court #3				
Number of New Cases Filed	975	907	1,003	1,585
Clerk of Courts				
Titles	20,239	20,184	20,849	23,011
Duplicates	1,362	1,302	1,419	1,467
Replacements	3,325	3,196	3,026	3,109
Salvage	117	117	130	130
Public Safety				
Sheriff				
Calls Received	86,860	86,157	85,281	93,053
Investigated Complaints	4,183	3,564	2,828	2,597
Arrests	478	500	213	234
Warrants Served	557	543	526	587
Mileage Traveled	601,637	521,617	410,550	386,954
Sheriff Sales	20	23	21	22
Jail Operation				
Prisoners Booked	1,723	1,748	1,762	2,095
Meals Served	166,644	176,051	184,736	204,356
Juvenile Detention				
Number of Admissions	281	184	267	287
Average Daily Population	18.48	16.13	16.13	15.97
Revenue (Juveniles outside County)	\$668,058	\$687,336	\$588,381	\$379,745
911 service				
Logged calls per year	37,151	37,475	36,314	38,738



2020	2019	2018	2017	2016	2015
1,381	1,521	1,788	1,754	1,341	1,165
1,832	1,638	1,861	1,827	1,433	1,629
5,938	6,205	6,430	6,434	6,896	7,116
\$5,471,790	\$5,513,654	\$5,452,522	\$5,676,734	\$5,791,220	\$5,839,546
4,463	4,352	4,470	4,609	4,706	4,612
4,478	4,393	4,505	4,644	4,861	4,652
48,167	46,126	48,463	47,833	47,687	45,787
33,694	14,257	25,146	17,737	32,904	21,659
3,604	2,789	2,967	3,228	2,888	3,119
838	944	952	937	972	1,063
727	920	833	1,122	1,288	1,237
2,431	3,675	3,922	3,842	3,309	3,390
1,743	2,469	2,445	2,639	1,596	1,543
1,318	1,690	1,377	1,217	1,936	1,834
22,776	25,388	25,912	29,744	30,809	31,823
1,421	1,449	1,498	1,597	1,611	1,499
2,754	3,088	3,906	4,267	4,195	4,275
184	183	203	331	212	198
90,906	91,131	68,439	93,489	59,486	57,136
2,111	2,054	2,101	2,133	2,016	1,957
147	196	197	197	357	347
480	581	384	384	542	515
364,441	366,900	411,683	464,965	389,426	386,953
19	44	90	145	113	122
1,764	1,898	2,402	2,599	2,597	2,696
171,307	205,273	176,947	190,497	180,626	184,288
193	335	425	493	482	493
9.69	19.03	19.36	19.60	20.42	19.92
\$367,684	\$497,845	\$465,030	\$578,772	\$659,807	\$528,149
35,269	37,807	43,297	41,998	38,729	34,538
					(Continued)

**Jefferson County, Ohio**  
*Operating Indicators by Function/Activity (Continued)*  
*Last Ten Years*

	2024	2023	2022	2021
Public Works				
Engineer				
Miles of roads resurfaced (hot / cold mix)	13.54	28.61	7.59	8.65
Miles of roads resurfaced (chip / sealed)	4.60	10.08	21.81	14.70
Number of culverts built / replaced / improved	1,301	930	932	277
Number of Bridges repaired / replaced	4	0	1	1
Number of slips repaired	3	6	17	22
Health				
Department of Developmental Disabilities				
Number of Adults Served	240	210	194	198
Number of Children Served	237	216	245	237
Prevention and Recovery Board				
Total Number Served	4,225	4,050	2,411	2,266
Health Department				
Number of Births	316	319	331	229
Number of Deaths	801	818	970	1,101
Number of Participants in WIC Program	886	870	942	772
Number of Immunizations	991	975	2,095	10,539
Human Services				
Jobs and Family Services				
Child Support Collections	\$8,079,369	\$8,265,350	\$6,970,943	\$8,589,420
Average Client Count - Food Stamps	5,919	5,808	6,322	6,273
Average Ohio Works First Recipients	293	298	316	312
Average Disability Recipients	0	0	0	0
Average Medicaid Recipients	24,161	20,414	14,091	13,881

**Source:** *Jefferson County Auditor*



This page intentionally left blank

# OHIO AUDITOR OF STATE KEITH FABER



## JEFFERSON 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 7/29/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)