



OHIO AUDITOR OF STATE  
**KEITH FABER**





**UNION COUNTY  
DECEMBER 31, 2024**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	7
Schedule of Findings.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings .....	15
Corrective Action Plan .....	17
Attachment: Annual Comprehensive Financial Report	

**THIS PAGE INTENTIONALLY LEFT BLANK**

UNION COUNTY

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

<u>FEDERAL GRANTOR/</u> Pass Through Grantor Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<b><u>SNAP Cluster</u></b>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2425-11-6207	10.561	\$ 275,832
Total SNAP Cluster			<u>275,832</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>275,832</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-22-1CU-1	14.228	144,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-X-22-1CU-1	14.228	494,000
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii			<u>638,000</u>
Continuum of Care Program (Direct)	N/A	14.267	<u>125,921</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>763,921</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
State Criminal Alien Assistance Program (Direct)	N/A	16.606	2,699
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	10,250
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2024-VOCA-135499520	16.575	60,528
Crime Victim Assistance	2025-VOCA-135898242	16.575	19,296
Crime Victim Assistance	2024-SVAA-135695139	16.575	472
Total Crime Victim Assistance			<u>80,296</u>
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2023-WF-VA5-8421	16.588	53,283
Edward Byrne Memorial Justice Assistance Grant Program	2023-JG-A03-6008E	16.738	5,520
Criminal and Juvenile Justice and Mental Health Collaboration Program (Direct)	N/A	16.745	<u>164,001</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>316,049</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through the Greater Ohio Workforce Board, Inc. (Area 7)</i>			
Unemployment Insurance	SFY24/25	17.225	41,468
<b><u>WIOA Cluster</u></b>			
WIOA Adult Program	SFY24/25	17.258	98,844
WIOA Youth Activities	SFY24/25	17.259	50,687
WIOA Dislocated Worker Formula Grants	SFY24/25	17.278	28,406
Total WIOA Cluster			<u>177,937</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>219,405</u></b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Airport Improvement, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs (Direct)	N/A	20.106	89,684
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	106652	20.205	664,893
Highway Planning and Construction	108536	20.205	2,000,000
Total Highway Planning and Construction			<u>2,664,893</u>
<b><u>Transit Services Programs Cluster</u></b>			
Enhanced Mobility of Seniors and Individuals with Disabilities	112518	20.513	98,127
Enhanced Mobility of Seniors and Individuals with Disabilities	118281	20.513	134,177
Total Transit Services Programs Cluster			<u>232,304</u>
<i>Passed Through the Ohio Department of Public Safety / Ohio Traffic Safety Office</i>			
<b><u>Highway Safety Cluster</u></b>			
State and Community Highway Safety	LEL/TSRP-2024-Union Co. Sheriff's Office-00005	20.600	9,856
State and Community Highway Safety	LEL/TSRP-2025-Union Co. Sheriff's Office-00004	20.600	4,125
Total Highway Safety Cluster			<u>13,981</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>3,000,862</u></b>
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	N/A	21.027	72,820
<i>Passed Through the Ohio Department of Job and Family Services</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	G-2425-11-6207	21.027	76,242
<i>Passed Through the Ohio Department of Public Safety/Emergency Management Agency</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	AFRR-114-WELL	21.027	34,500
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>			<b><u>183,562</u></b>

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

FEDERAL GRANTOR/ Pass Through Grantor Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Total Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through the Ohio Department of Education and Workforce</i>			
Special Education Cluster (IDEA)			
Special Education Grants to States	N/A	84.027A	\$ 43,357
Special Education Preschool Grants	N/A	84.173A	33,287
Total Special Education Cluster (IDEA)			<u>76,644</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Special Education - Grants for Infants and Families	N/A	84.181	<u>198,746</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b><u>275,390</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through the City of Columbus / Central Ohio Area Agency on Aging</i>			
<u>Aging Cluster</u>			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	N/A	93.044	81,581
Total Aging Cluster			
National Family Caregiver Support, Title III, Part E	N/A	93.052	39,892
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (Direct)	N/A	93.104	325,853
Substance Abuse and Mental Health Services Projects of Regional and National Significance (Direct)	N/A	93.243	2,479,043
Drug-Free Communities Support Program Grants (Direct)	N/A	93.276	122,403
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
<u>Title IV-E Prevention Program</u>			
MaryLee Allen Promoting Safe and Stable Families Program	G-2425-11-6207	93.472	4,626
Temporary Assistance for Needy Families	G-2425-11-6207	93.556	10,203
Child Support Services	G-2425-11-6207	93.558	306,072
Child Support Services	G-2425-11-6207	93.563	626,258
<u>CCDF Cluster</u>			
Child Care and Development Block Grant	G-2425-11-6207	93.575	26,487
Total CCDF Cluster			<u>26,487</u>
Foster Care - Title IV-E	G-2425-11-6207	93.658	344,072
Adoption Assistance	G-2425-11-6207	93.659	267,984
John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2425-11-6207	93.674	6,345
Elder Abuse Prevention Interventions Program	G-2425-11-6207	93.747	3,855
<u>Medicaid Cluster</u>			
Grants to States for Medicaid	G-2425-11-6207	93.778	606,645
Total Medicaid Cluster			<u>606,645</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	32,532
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Social Services Block Grant	G-2425-11-6207	93.667	237,935
Total Social Services Block Grant			<u>270,467</u>
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Opioid STR	2401036	93.788	48,591
Opioid STR	2400598	93.788	681,878
Opioid STR	2500781	93.788	25,326
Opioid STR	2500342	93.788	6,679
Total Opioid STR			<u>762,474</u>
Block Grants for Community Mental Health Services	N/A	93.958	36,003
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	191,404
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	4,665
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>196,069</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>6,516,332</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through the Ohio Department of Public Safety / Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMC-2022-EP-00006	97.042	13,323
Emergency Management Performance Grants	EMC-2023-EP-00003	97.042	63,668
Total Emergency Management Performance Grants			<u>76,991</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>76,991</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 11,628,344</u></b>

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

**UNION 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 Union 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 assets, 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, except expenditures passed through the Enhanced Mobility of Seniors and Individuals with Disabilities (AL #20.513) are presented on an accrual basis. 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 - 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.

**THIS PAGE INTENTIONALLY LEFT BLANK**



# 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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union 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 26, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement 101, *Compensated Absences*. We also noted our report includes a reference to other auditors who audited the financial statements of the Memorial Hospital of Union County, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### ***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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

***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*.

***County's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 26, 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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### **Report on Compliance for Each Major Federal Program**

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

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

In our opinion, Union 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.

***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The County's basic financial statements include the operations of the Memorial Hospital of Union County, which expended federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2024. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of the Memorial Hospital of Union County because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$750,000 of Federal awards for the year ended December 31, 2024, it was not subject to an audit of compliance.

***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.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and/or corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2024-002, to be a material weakness.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and/or corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Union County (County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2025. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a discretely presented component unit, as described in our report on the County's financial statements. 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. We have not performed any procedures on the audited financial statements subsequent to date of the auditor's report on the financial statements June 26, 2025. 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

September 9, 2025

UNION 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>	Yes
<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>	Yes
<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>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Highway Planning and Construction (#20.205)  Substance Abuse and Mental Health Services Projects of Regional and National Significance (#93.243)  Opioid STR (#93.788)
<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>	No

UNION COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024  
(Continued)

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

**FINDING NUMBER 2024-001**

**Financial Reporting  
Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

Lack or failure of controls over posting of financial transactions led to the financial statements and accounting records requiring an adjustment in the amount of \$45,906 to reclassify Charges for Services incorrectly posted as Special Assessments in the Sanitary Sewer opinion unit.

In addition to the adjustment listed above, we also identified ten additional misstatements ranging from \$1,307 to \$3,924,197 that we brought to the County's attention.

Lastly, we also identified errors on the Airport Authority Component Unit's Hinkle filing that resulted in an understatement of disbursements and an overstatement of ending fund cash balance by \$78,963 that we brought to the Airport Authority's attention.

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of the financial data throughout the year.

We recommend the County develop policies and procedures to enhance its controls over the recording of financial transactions and financial reporting to help ensure the information accurately reflects the financial activity of the County and thereby increasing the reliability of the financial data throughout the year. We also recommend the County implements additional procedures to ensure the completeness and accuracy of the County's year-end financial statements. Such procedures should include an analytical review that compares the current year financial statements to the prior year financial statements to identify obvious errors or omissions.

**Officials' Response:** See Corrective Action Plan



UNION COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024  
(Continued)

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

**1. Suspension and Debarment**

<b>Finding Number:</b>	2024-002
<b>Assistance Listing Number and Title:</b>	AL# 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance
<b>Federal Award Identification Number / Year:</b>	2024
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>Compliance Requirement:</b>	Procurement, Suspension & Debarment
<b>Pass-Through Entity:</b>	N/A
<b>Repeat Finding from Prior Audit?</b>	Yes
<b>Prior Audit Finding Number:</b>	2023-002

**Noncompliance/Material Weakness**

**2 CFR § 376.10** gives regulatory effect to the Department of Health and Human Services for 2 CFR 180.305 which states that Non-Federal entities are prohibited from entering into a covered transaction with parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135.

Furthermore, **2 CFR § 180.200** identifies “covered transactions” as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 CFR § 180.220. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt by 2 CFR § 180.215. When a non-Federal entity enters into a covered transaction, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (<https://sam.gov/content/home>), collecting a certification from the entity or adding a clause or condition to the covered transactions with that entity.

The Mental Health and Recovery Board of Union County's (MHRBUC) Procurement Policy and Procedures states that MHRBUC shall not award funds to any person or company that is debarred, suspended or otherwise excluded from or ineligible for participation for state or federal funding. It further states, MHRBUC shall confirm that the supplier is not debarred or suspended by doing one of the following: (i) checking the Federal government's System for Award Management (SAM), which maintains a list of such debarred or suspended suppliers at [www.sam.gov](http://www.sam.gov); (ii) collecting a certification from the supplier; or (iii) adding a clause or condition to the covered transaction with that supplier.

The County did not have the proper internal controls in place to verify that all entities with whom the County had entered covered transactions had not been suspended or debarred. During testing, we noted one vendor with payments of more than \$25,000 in which there was no evidence the County checked the SAM exclusions, collected certifications from the entities, or added a clause or condition to the covered transactions with the vendors.

**UNION COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**  
**(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

**1. Suspension and Debarment (continued)**

Failing to have appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred.

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

**Officials' Response:** See Corrective Action Plan



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR § 200.511(b)**  
**December 31, 2024**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2023-001	Material Weakness – Financial Reporting	Not Corrected	Similar finding is being repeated in the current audit as Finding 2024-001. Material audit adjustments were made to the 2024 financial statements. See Corrective Action Plan.
2023-002	Noncompliance and Material Weakness over Suspension and Debarment – AL #93.243, Substance Abuse and Mental Health Services Projects for Regional and National Significance	Corrected as of 9/30/24	Similar finding is being repeated in the current audit as Finding 2024-002, however the Mental Health and Recovery Board corrected finding 2023-002 on 9/30/24 by adding Suspension and Debarment language to all Contracts and Service Agreements as stated in the 2023 Corrective Plan. The contract that was cited in finding 2024-002 was executed on 6/12/2024 which was prior to the notification of the 2023 finding.

**THIS PAGE INTENTIONALLY LEFT BLANK**



**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2024**

<b>Finding Number:</b>	2024-001
<b>Planned Corrective Action:</b>	As fiscal agent, the County Auditor's office transfers the data from the County's system to a report file that is then filed within the Hinkle System. The Airport Authority should be given access to the report file prior to the submission in the Auditor of State's Hinkle System, to review the report file for accuracy. The incorporation of this check and balance will reduce the likelihood of an error like this in the future. Additionally, we will continue to discuss and review the issue with our GAAP converter to make sure adjustments are properly made to the financial statements.
<b>Anticipated Completion Date:</b>	May 1, 2026
<b>Responsible Contact Person:</b>	County Auditor, 937-645-3003
<b>Finding Number:</b>	2024-002
<b>Planned Corrective Action:</b>	The Mental Health and Recovery Board corrected finding 2023-002 on 9/30/24 by adding Suspension and Debarment language to all Contracts and Service Agreements as stated in the 2023 Corrective Action Plan. The contract that was cited in finding 2024-002 was executed on 6/12/2024 which was prior to the notification of the 2023 finding.
<b>Anticipated Completion Date:</b>	9/30/24
<b>Responsible Contact Person:</b>	Lindsay Altizer

**THIS PAGE INTENTIONALLY LEFT BLANK**

# UNION COUNTY, OHIO



**Annual Comprehensive Financial Report**

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





**UNION COUNTY, OHIO**  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

*233 WEST 6<sup>TH</sup> STREET  
MARYSVILLE, OHIO 43040*

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

UNION COUNTY, OHIO

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

TABLE OF CONTENTS

Table of Contents..... i-v

**I. INTRODUCTORY SECTION**

Letter of Transmittal ..... vii-x  
Certificate of Achievement for Excellence in Financial Reporting ..... xi  
Principal Officials ..... xii  
Organizational Chart..... xiii  
Duties and Responsibilities of the County Auditor..... xiv

**II. FINANCIAL SECTION**

INDEPENDENT AUDITOR’S REPORT ..... 1-4

MANAGEMENT’S DISCUSSION AND ANALYSIS..... 5-17

BASIC FINANCIAL STATEMENTS:

Government-Wide Financial Statements:

Statement of Net Position ..... 20-21  
Statement of Activities ..... 22-23

Fund Financial Statements:

Balance Sheet - Governmental Funds ..... 24-25

Reconciliation of Total Governmental Fund Balances to Net Position  
of Governmental Activities..... 27

Statement of Revenues, Expenditures and Changes in Fund  
Balances - Governmental Funds ..... 28-29

Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities ..... 30

Statement of Net Position - Proprietary Funds..... 31

Statement of Revenues, Expenses and Changes in  
Net Position - Proprietary Funds ..... 32

Statement of Cash Flows - Proprietary Funds ..... 34-35

Statement of Fiduciary Net Position - Custodial Funds..... 36

Statement of Changes in Fiduciary Net Position - Custodial Funds ..... 37

Notes to the Basic Financial Statements..... 39-114

**II. FINANCIAL SECTION - (Continued)**

Required Supplementary Information:

Schedule of Revenues, Expenditures and Changes: in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) -	
General Fund .....	116
County Board of Developmental Disabilities Fund .....	117
Motor Vehicle and Gas Tax Fund .....	118
Schedule of County's Proportionate Share of the Net	
Pension Liability/(Asset) and County Pension Contributions:	
Ohio Public Employees Retirement System (OPERS) - Traditional Plan .....	119
Ohio Public Employees Retirement System (OPERS) - Combined Plan .....	120
State Teachers Retirement System (STRS) of Ohio .....	121
Schedule of the County's Proportionate Share of the Net	
OPEB Liability/(Asset) and County OPEB Contributions	
Ohio Public Employees Retirement System (OPERS) .....	122
State Teachers Retirement System (STRS) of Ohio .....	123
Notes to the Required Supplementary Information .....	124-129
Conditional Assessment of the County's Infrastructure .....	130-131

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

Combining Statements and Individual Fund Schedules - Governmental Funds:

Major Funds:

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund

Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Major Governmental Funds:

General Fund .....	134-140
County Board of Developmental Disabilities .....	141
Motor Vehicle and Gas Tax .....	142
Capital Infrastructure .....	143

Fund Descriptions - Governmental Funds .....	144-149
--	---------

Combining Balance Sheet - Nonmajor Governmental Funds .....	150
---	-----

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds .....	151
---	-----

Combining Balance Sheet - Nonmajor Special Revenue Funds .....	152-163
--	---------

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	164-175
--	---------

Schedules of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Nonmajor Special Revenue Funds (Non-GAAP Budgetary Basis):

Real Estate Assessment .....	176
Local Fiscal Recovery .....	177
Computerized Legal Research .....	178
OneOhio Opioid Settlement .....	179
Delinquent Real Estate Collection .....	180
Recorder Equipment Set Aside .....	181
Treasurer Prepaid Interest .....	182
Federal Chip .....	183
Moving Ohio Forward .....	184
Election Security Grant .....	185
Elections Grant .....	186
Railroad Grade Crossing .....	187
Law Library .....	188
Probate Court Conduct of Business .....	189
Indigent Guardianship .....	190
Probate and Juvenile Special Projects .....	191

**II. FINANCIAL SECTION - (Continued)**

Schedules of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Nonmajor Special Revenue Funds (Non-GAAP Budgetary Basis):

Common Pleas Special Projects .....	192
Clerk of Courts Computerization .....	193
Probate and Juvenile Court Computer.....	194
Probate and Juvenile Court Computer Research .....	195
Juvenile Court Indigent Offenders .....	196
County Indigent Driver .....	197
Dispute Resolution .....	198
CP Addiction Grant .....	199
CP Probation Services .....	200
Targeted Community Alternative .....	201
CCA Grant .....	202
Probation Services Grant .....	203
Economic Development .....	204
Convention and Tourist Bureau .....	205
DUI .....	206
Forfeitures .....	207
Sheriff CCW Rotary .....	208
Law Enforcement Grants .....	209
Sheriff Policing Rotary .....	210
DARE Community Education .....	211
Youth Services Subsidy .....	212
9-1-1 Emergency .....	213
Federal LETF .....	214
Local Emergency Planning .....	215
Juvenile Tobacco.....	216
Law Enforcement Memorial .....	217
Juvenile Special Projects.....	218
VOCA Grant .....	219
VAWA Grant.....	220
Road and Bridge.....	221
Ditch Rotary .....	222
Ditch Maintenance .....	223
Dog and Kennel.....	224
ADAMH.....	225
Preschool Grant.....	226
Public Assistance .....	227
Coordination Transportation .....	228
Child Support Enforcement Agency .....	229
Children Services .....	230
Adult Basic Literacy Education Grant .....	231
Senior Services.....	232
Workplace Investment Act.....	233
Marriage License.....	234
Domestic Violence.....	235
Unclaimed Monies .....	236
Stabilization .....	237
Salary and Benefit.....	238
Certificate Title Administration .....	239
Workmen's Compensation.....	240
Investment of Unclaimed Money .....	241
Combining Balance Sheet - Nonmajor Debt Service Funds .....	242
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds .....	243
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Debt Service Fund (Non-GAAP Budgetary Basis):	
Bond Retirement .....	244
Sales Tax Debt .....	245
Combining Balance Sheet - Nonmajor Capital Projects Funds .....	246-249

**II. FINANCIAL SECTION - (Continued)**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	250-253
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Capital Projects Funds (Non-GAAP Budgetary Basis):	
MVGT Infrastructure .....	254
Capital Improvements .....	255
Federal Grant and Recapture CDBG .....	256
Ditch Equipment Building .....	257
DD Capital .....	258
Sheriff's Facility Construction .....	259
AG Center .....	260
London Ave. Government Building .....	261
Boylan and Phelps Ditch .....	262
Main Street Building .....	263
Lower Green JT Ditch .....	264
Cattail Swamp Ditch .....	265
Multi Building Improvement .....	266
Clark Yoder Ditch Construction .....	267
Morris Berry Ditch Construction .....	268
Millcreek Log Jam Construction .....	269
Honda TIF .....	270
Dublin Green TIF .....	271
Capital Project Issue II .....	272
Combining Statements and Individual Fund Schedules - Proprietary Funds:	
Fund Descriptions - Proprietary Funds .....	273
Schedules of Revenues, Expenses and Changes in Fund Equity - Budget and Actual - Proprietary Funds (Non-GAAP Budgetary Basis):	
Sanitary Sewer .....	274
Building and Development .....	275
Fund Descriptions - Custodial Funds .....	276-277
Combining Statement of Fiduciary Net Position - Custodial Funds .....	278-281
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds .....	282-285

**III. STATISTICAL SECTION**

Statistical Section Contents .....	287
Net Position by Component - Last Ten Years .....	288-289
Changes in Net Position - Last Ten Years .....	290-293
Fund Balances - Governmental Funds - Last Ten Years .....	294-295
Changes in Fund Balances - Governmental Funds - Last Ten Years .....	296-297
Assessed Valuation and Estimated Actual Value of Taxable Property - Last Ten Years .....	298-299
Direct and Overlapping Property Tax Rates (Rate Per \$1,000 of Assessed Value) - Last Ten Years .....	300
Principal Property Taxpayers - Real Estate and Tangible Personal Property Tax - December 31, 2024 and December 31, 2015 .....	301
Property Tax Levies and Collections - Last Ten Years .....	302

**III. STATISTICAL SECTION – (Continued)**

Taxable Sales by Type - Last Ten Years.....	304-305
Ratio of Outstanding Debt by Type - Last Ten Years.....	306-307
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	308
Direct and Overlapping Governmental Activities Debt - as of December 31, 2024 .....	309
Computation of Legal Debt Margin - Last Ten Years .....	310-311
Pledged Revenue Coverage - Governmental Revenue Bonds - Last Ten Years .....	312
Pledged Revenue Coverage - Waste Water Revenue Bonds – Last Nine Years .....	313
Demographic and Economic Statistics - Last Ten Years.....	314
Principal Employers - Current and Nine Years Ago .....	315
Full-Time Equivalent County Government Employees by Function / Program - Last Ten Years.....	316
Operating Indicators by Function - Last Ten Years.....	318-323
Capital Asset Statistics by Function - Last Ten Years.....	324-325

THIS PAGE IS INTENTIONALLY LEFT BLANK



# **INTRODUCTORY SECTION**

THIS PAGE IS INTENTIONALLY LEFT BLANK

June 26, 2025

Citizens of Union County, Ohio  
Union County Commissioners

It is my pleasure to present Union County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2024. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County (the "County") to gain a true understanding of Union County finances.

This ACFR conforms to accounting standards generally accepted in the United States of America (GAAP) as set forth by the Government Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of the County.

As part of the preparation of the ACFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unmodified opinion on the County's financial statements for the year ended December 31, 2024. The independent auditor's report is located on page 1 at the front of the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). United States of America generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

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

**Profile of the Government:**

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, Union County contains 279,627 acres lying in a nearly central position in the State of Ohio. Through the effort of Colonel James Curry, then a member of the State legislature, an act was passed January 10, 1820, entitled, "An act to erect the county of Union". The formation of fourteen townships and the selection of Marysville as the County Seat followed on May 15, 1821. A portion of the City of Dublin that is now wholly in a fifteenth township and five other municipalities are within the 434 square miles of the County that contained 71,721 people as of the 2024 census. The first census taken in 1830 revealed 3,192 settlers.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each Commissioner serves a term of four years. Other officials elected by the voters of Union County that manage various segments of the County's operations are the Auditor, who serves as the chief fiscal officer, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge and a Probate/Juvenile Court Judge.

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" as amended by GASB Statement 39, "Determining Whether Certain Organizations are Component Units" and GASB Statement 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The financial statements in this report include the primary government, which is composed of all funds, agencies, boards, and commissions that make up the County's legal entity and the component units, which are legally separate organizations and are either financially dependent on the County or for which the County is financially accountable. The Union County Airport Authority and Memorial Hospital of Union County have been included in the reporting entity as discretely presented component units.

The County Auditor serves as fiscal officer and the County Treasurer as the custodian of funds. The County is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Council of Union County Families, the Union County Joint Recreation District, the Central Ohio Youth Center, the Probation Improvement Program, the Logan, Union and Champaign Regional Planning Commission and the Union County Council of Governments. The activities of these organizations are reflected as custodial funds within the basic financial statements. The County is associated with certain organizations that are defined as jointly governed organizations, joint ventures, and a group purchasing pool. A further discussion of these organizations is provided in Note 2 to the basic financial statements.

A complete discussion of the County's reporting entity is provided in Note 2 to the basic financial statements.

### **Information Useful in Assessing Union County's Economic Condition:**

#### **Local Economy:**

Union County continues to be primarily an agricultural community, with 226,351 acres of its 279,627 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2024 decreased 1.14% from 2023.

Unemployment rates in Union County increased at an average annual rate of 3.5% during 2024. This rate compares favorably with the overall state, which was 4.5% and favorably to the nationwide rate of 4.1% for 2024.

During 2024, Union County issued 1,540 residential permits for an estimated construction value of \$313 million. There were 422 commercial building permits issued at an estimated construction value of \$523 million.

In 2024, the completion of a third building at the 206-acre 33 Innovation Park in Marysville known as EASE logistics which is approximately 308,000 square feet. OPUS began construction of a 253,000 square foot Class A multi-tenant industrial building located along Innovation Way. Amazon Web Services (AWS) announced a 500,000 square foot data center campus on 55 acres in the park that will total approximately \$1B in investment. The New Albany Company, known as the Marysville Land Company, has acquired and annexed properties in the southern and eastern areas of the City that will become a planned business park. Rockford Investments will also develop residential properties in the Marysville East development that will be close to the New Albany Company properties. The County's commerce areas have expanded beyond Marysville, which has retail centers such as the Coleman's Crossing development, Cooks Pointe, Kroger Commercial area, and City Gate.

Connect Real Estate will be developing approximately 16 acres in Uptown Marysville transforming the former water plant and silos along with other properties into 250+ multi-family units and commercial space. The \$110 investment into Uptown Marysville is the largest redevelopment project ever realized in the city and will benefit the businesses located in the area.

Dublin Green, located in Jerome Township, has a Costco Warehouse, Aldi, and TJ Max, which is located on the southeastern edge of the County, and the Village of Plain City continues to work on the revitalization of its downtown district. The Village recently annexed approximately 550 acres that will become an industrial business park known as Creekview Commerce Park. On top of commercial investment, the County will continue to benefit from technology investment. The Beta District extends from the southeast corner to the western edge of the County, and it acts as a

focal point of investment and research into technological and transportation issues, including the beta testing of automated vehicle technology and other smart mobility systems. A variety of public and private investment has allowed for the County and other local governments in the Northwest 33 Innovation Corridor Council of Governments, which includes the County, Marysville, Dublin, and the Marysville-Union County Port Authority, to manage development, including construction of a redundant fiber optic loop and a dedicated short range communications network to allow for large scale research into autonomous vehicles and connected transportation networks.

In East Liberty, Ohio, the Transportation Research Center (the “TRC”) is the largest independent vehicle testing facility and proving grounds in the United States. In 2024 TRC began construction of a state of the art crash laboratory to support the National Highway Transportation Safety Administration.

Amazon Web Services (AWS) is also completing an \$800M investment in data centers in Jerome Township. This will include approximately two million square feet.

Honda, which is located on over 4,000 acres with over four million square feet of manufacturing, engineering and research space, is retooling the Marysville Auto Plant to pave way to an assembly line that can assemble internal combustible engine, electric, and hybrid vehicles. Honda has committed nearly \$1B into its facilities to make this project a reality.

#### Long-term Planning:

Union County’s participation in numerous collaborative efforts in and around central Ohio, is vital as Union County continues to be one of the fastest growing counties in Ohio. Recognizing this, the County Commissioners have adopted a philosophy whereby growth will pay for growth. Therefore, as development occurs in the unincorporated areas of the County, much of the financial burden associated with infrastructure will be borne by the development and the residents that directly benefit. It is not anticipated that infrastructure costs will be borne by the County general fund.

With that said, the Commissioners do anticipate the need to continue to expand services as the County grows with services funded by user fees, the sales tax and incremental increases in the County real estate taxes.

#### Financial Information:

Accounting System. Union County’s accounting system is maintained on a “fund” basis. Each fund is a distinct self-balancing entity. The basis of accounting and the various funds utilized by Union County are fully described in Note 2 to the basic financial statements. Local financial policies did not have a significant impact on the current period’s financial statements.

Internal Controls. In developing the County’s accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) 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 accounting controls should not exceed the benefits to be derived from their implementation.

Budgetary Controls. According to the Ohio Revised Code, the County Commissioners may adopt a temporary appropriation measure on or about January 1. A permanent annual budget must be passed by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. The County Auditor’s office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As purchase orders and vouchers are received, the amounts are encumbered to ensure the availability of funds. No expenditures may take place without the County Auditor certifying that funds are available or are in the process of being collected. The County uses a fully automated accounting system to ensure that financial statements are both accurate and reliable. Further discussion of the budgetary accounting system and its controls may be found in Note 2 to the basic financial statements.

Financial Condition. This is the 22<sup>nd</sup> year the County has prepared financial statements following GASB Statement 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” GASB 34 created the following basic financial statements for reporting on the County’s financial activities:

Government-wide financial statements: These statements are prepared on an accrual basis of accounting which is

similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those county activities that are governmental and those that are considered business-like.

Fund financial statements: These statements present information for individual major funds rather than by fund type. All non-major funds are combined. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary funds use the accrual basis of accounting.

Statement of budgetary comparisons: These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

Debt Administration:

Use of debt continues to be used to finance major projects in Union County. A complete discussion of debt and other long-term obligations is provided in Note 11 to the basic financial statements.

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2023. This was the 27<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual 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 comprehensive annual 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.

The preparation of the 2024 ACFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this ACFR. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver  
Union County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Union County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

**UNION COUNTY, OHIO**

**PRINCIPAL OFFICIALS**

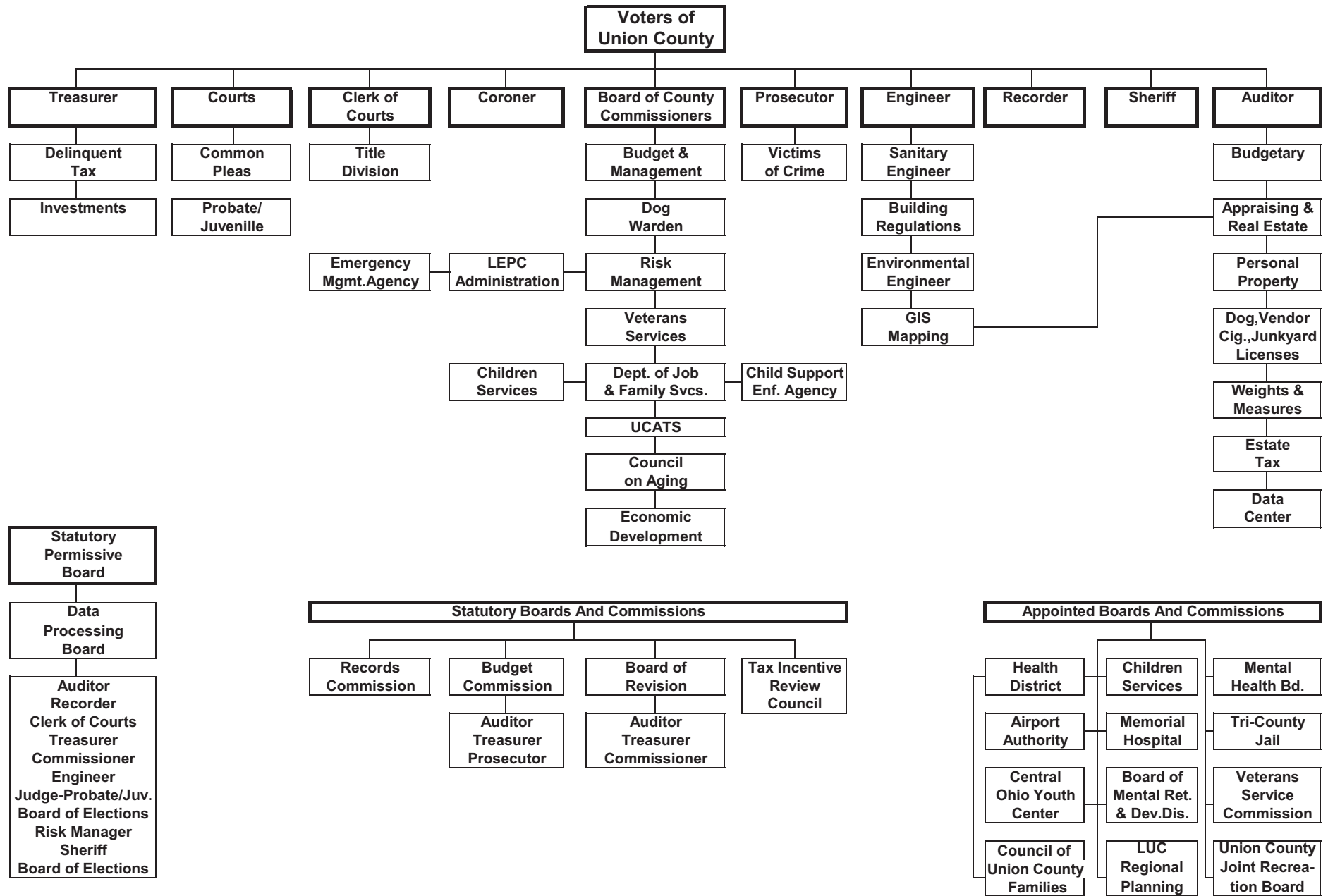
**DECEMBER 31, 2024**

**ELECTED OFFICIALS**

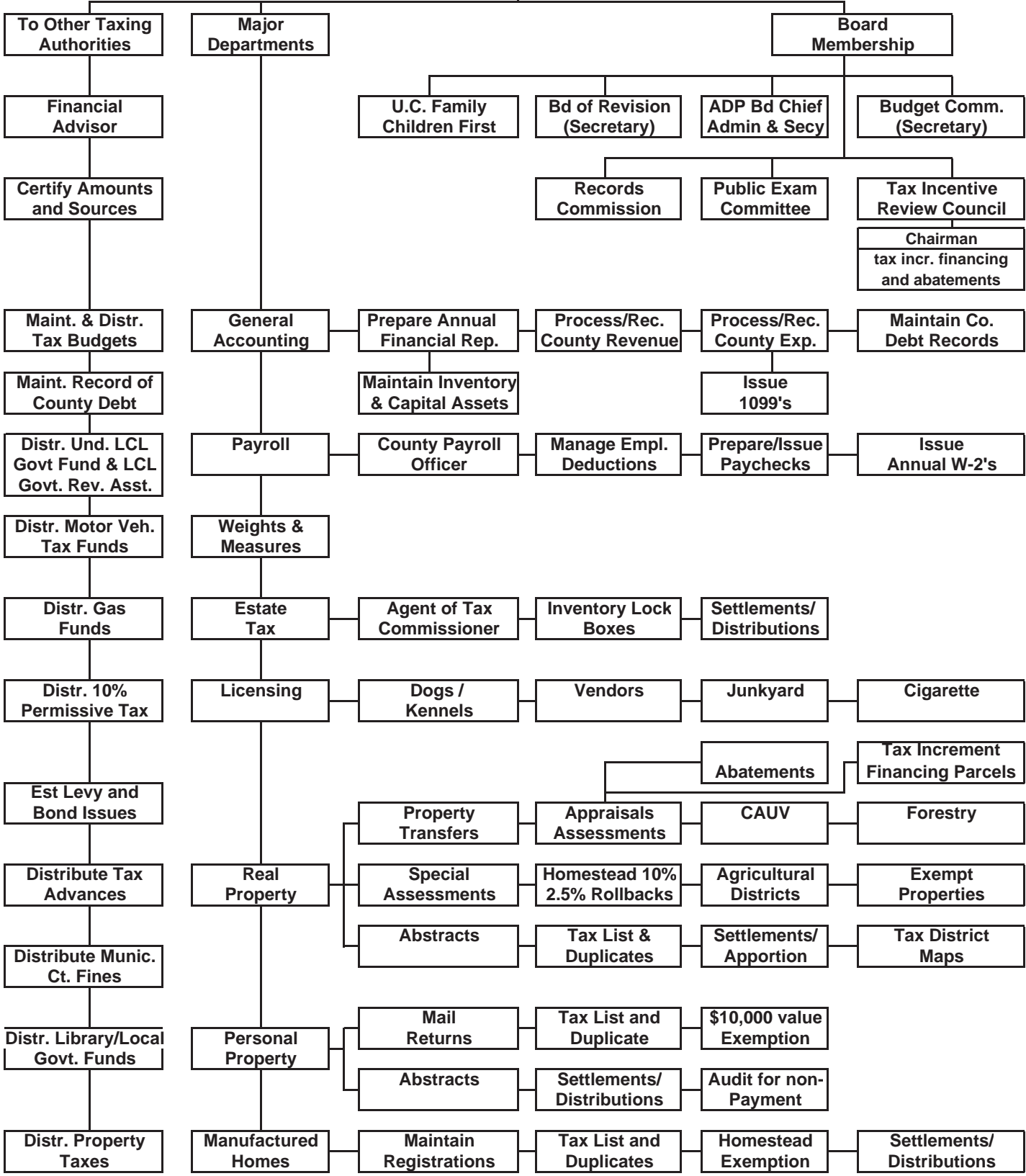
<b>Commissioner.....</b>	<b>Dave Burke</b>
<b>Commissioner.....</b>	<b>Dave Lawrence</b>
<b>Commissioner.....</b>	<b>Steve Robinson</b>
<b>Auditor.....</b>	<b>Andrea L. Weaver</b>
<b>Treasurer.....</b>	<b>Andrew J. Smarra</b>
<b>Prosecuting Attorney.....</b>	<b>David W. Phillips</b>
<b>Common Pleas Judge.....</b>	<b>Don W. Fraser</b>
<b>Probate and Juvenile Judge.....</b>	<b>Rick Rodger</b>
<b>Clerk of Courts.....</b>	<b>Danielle Sullivan</b>
<b>Coroner.....</b>	<b>David T. Applegate, MD</b>
<b>Sheriff.....</b>	<b>M. James Patton</b>
<b>Recorder.....</b>	<b>Karen Riffle</b>
<b>Engineer.....</b>	<b>Jeff A. Stauch</b>



# ORGANIZATION CHART



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



**ANDREA L. WEAVER, UNION COUNTY AUDITOR**

# **FINANCIAL SECTION**

**THIS PAGE IS INTENTIONALLY LEFT BLANK**



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

## INDEPENDENT AUDITOR'S REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Memorial Hospital of Union County, which represent 99 percent, 98 percent, and 99 percent, respectively, of the assets, net position, and revenues of the discretely presented component units as of December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County, is based solely on the report of other auditors.

#### ***Basis for Opinions***

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

***Emphasis of Matter***

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

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

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

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

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, required budgetary comparison schedules, schedules for infrastructure assets accounted for using the modified approach, 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 evidence sufficient to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 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 26, 2025



## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

The management's discussion and analysis of Union County's (the "County") financial performance provides an overall review 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, notes to the basic financial statements 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 total net position of the County increased \$9,520,125. Net position of governmental activities increased \$8,744,493, which represents a 5.51% increase from December 31, 2023's restated net position. Net position of business-type activities increased \$775,632 or 8.63% from December 31, 2023's restated net position.
- General revenues accounted for \$51,211,716 or 48.96% of total governmental activities revenue. Program specific revenues accounted for \$53,386,324 or 51.04% of total governmental activities revenue.
- The County had \$95,853,547 in expenses related to governmental activities; \$53,386,324 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$51,211,716 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$41,320,968 in 2024. The general fund had expenditures and other financing uses of \$33,441,228 in 2024. The net change in fund balance was an increase of \$7,831,990 or 49.45% from 2023 to 2024.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$12,459,999 in 2024. The Board of DD fund had expenditures and other financing uses of \$14,526,423 in 2024. The net change in fund balance was a decrease of \$2,066,616 or 21.96% from 2023 to 2024.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$11,934,560 and \$13,902,192 in expenditures during 2024. The net change in fund balance decreased \$2,024,068 or 230.40% from 2023 to 2024.
- The Capital Infrastructure fund, a major governmental fund, had revenues and other financing sources of \$2,081,639 and \$1,545,532 in expenditures and other financing uses during 2024. The net change in fund balance increased \$536,107 or 2.23% from 2023 to 2024.
- Net position for the business-type activities, which are made up of the Sanitary Sewer District and Building and Development funds increased in 2024 by \$775,632 or 8.63% from last year's restated net position.
- In the general fund, the actual revenues and other financing sources came in \$392,992 greater than the final budget and actual expenditures and other financing uses were \$3,566,523 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **Using the Annual Comprehensive Financial Report (ACFR)**

This ACFR consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's governmental major funds are the General fund, the Board of DD fund, the Motor Vehicle and Gas Tax fund, and the Capital Infrastructure fund.

#### **Reporting the County as a Whole**

##### *Statement of Net Position and the Statement of Activities*

The statement of net position and the statement of activities answer the question, "How did we do financially during 2024?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, and other factors.

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

Governmental activities - most of the County's programs and services are reported here including human services, health, public safety, public works and general government. 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 a significant portion of the expenses of the goods or services provided.

#### **Reporting the County's Most Significant Funds**

##### *Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

The County's major governmental funds are General fund, the Board of DD fund, the Motor Vehicle and Gas Tax fund and the Capital Infrastructure fund. The County's major enterprise funds are the Sanitary Sewer fund and Building and Development fund.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

#### ***Governmental Funds***

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

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 in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-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 in the governmental fund balance sheet and in the governmental 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 only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district and building and development operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has no internal service funds.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Custodial funds are the County's only fiduciary fund type.

#### ***Notes to the Financial Statements***

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

#### ***Required Supplementary Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's general fund, Board of DD, Motor Vehicle and Gas Tax budgetary schedule(s), net pension liability/asset, net OPEB asset and the conditional assessment of the County's infrastructure.

#### **Government-Wide Financial Analysis**

The statement of net position provides the perspective of the County as a whole.

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

The table below provides a summary of the County's net position at December 31, 2024 and 2023.

	<b>Net Position</b>					
	Governmental Activities <u>2024</u>	Business-type Activities <u>2024</u>	Governmental Activities <u>2023</u>	Business-type Activities <u>2023</u>	2024 <u>Total</u>	2023 <u>Total</u>
	<b><u>Assets</u></b>					
Current and other assets	\$ 154,861,586	\$ 6,895,270	\$ 138,056,127	\$ 6,139,740	\$ 161,756,856	\$ 144,195,867
Capital assets	<u>100,756,760</u>	<u>5,299,618</u>	<u>101,324,384</u>	<u>5,269,325</u>	<u>106,056,378</u>	<u>106,593,709</u>
Total assets	<u>255,618,346</u>	<u>12,194,888</u>	<u>239,380,511</u>	<u>11,409,065</u>	<u>267,813,234</u>	<u>250,789,576</u>
Deferred outflows	<u>15,586,998</u>	<u>761,862</u>	<u>22,427,718</u>	<u>990,062</u>	<u>16,348,860</u>	<u>23,417,780</u>
<b><u>Liabilities</u></b>						
Long-term liabilities outstanding	11,795,797	176,021	12,055,033	321,140	11,971,818	12,376,173
Other liabilities	<u>65,929,770</u>	<u>2,976,410</u>	<u>64,960,780</u>	<u>2,958,474</u>	<u>68,906,180</u>	<u>67,919,254</u>
Total liabilities	<u>77,725,567</u>	<u>3,152,431</u>	<u>77,015,813</u>	<u>3,279,614</u>	<u>80,877,998</u>	<u>80,295,427</u>
Deferred inflows	<u>25,898,139</u>	<u>44,803</u>	<u>21,273,760</u>	<u>16,985</u>	<u>25,942,942</u>	<u>21,290,745</u>
<b><u>Net Position</u></b>						
Net investment in capital assets	91,760,132	4,438,125	92,031,806	4,380,272	96,198,257	96,412,078
Restricted	39,128,291	86,245	50,732,384	16,259	39,214,536	50,748,643
Unrestricted	<u>36,693,215</u>	<u>5,235,146</u>	<u>20,754,466</u>	<u>4,705,997</u>	<u>41,928,361</u>	<u>25,460,463</u>
Total net position	<u>\$ 167,581,638</u>	<u>\$ 9,759,516</u>	<u>\$ 163,518,656</u>	<u>\$ 9,102,528</u>	<u>\$ 177,341,154</u>	<u>\$ 172,621,184</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB, net pension/OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability/asset or net OPEB liability/asset. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED 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.

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

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. 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 separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2024, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$177,341,154. This amounts to \$167,581,638 in governmental activities and \$9,759,516 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 39.60% of total governmental and business-type assets. Capital assets include land, easements, intangibles, buildings, land improvements, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and intangible right-to-use assets. Net investment in capital assets at December 31, 2024, was \$96,198,257. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2024, the County is able to report positive balances in all three categories of net position for governmental activities and all three categories of net position for business-type activities. The positive net position for both governmental and business-type activities of the County is primarily due to an increase in real estate taxes, sales taxes, operating grants, and charges for services in governmental activities.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

The table below shows the changes in net position for 2024 and 2023. The net position as of December 31, 2023, was restated as described in Note 3.

	<b>Change in Net Position</b>					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2024	2023
	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>Total</u>	<u>Total</u>
<b><u>Revenues</u></b>						
Program revenues:						
Charges for services and sales	\$ 16,443,841	\$ 3,153,185	\$ 15,509,208	\$ 3,489,998	\$ 19,597,026	\$ 18,999,206
Operating grants and contributions	32,870,639	-	24,617,491	-	32,870,639	24,617,491
Capital grants and contributions	4,071,844	-	2,579,195	-	4,071,844	2,579,195
Total program revenues	<u>53,386,324</u>	<u>3,153,185</u>	<u>42,705,894</u>	<u>3,489,998</u>	<u>56,539,509</u>	<u>46,195,892</u>
General revenues:						
Property taxes	20,323,358		19,299,999	-	20,323,358	19,299,999
Sales tax	18,450,413		17,980,011	-	18,450,413	17,980,011
Hotel motel taxes	426,686		372,645	-	426,686	372,645
Payments in lieu of taxes	350,760		334,161	-	350,760	334,161
Unrestricted grants	4,769,542		4,767,510	-	4,769,542	4,767,510
Investment earnings	6,181,532	33,667	5,870,460	37,159	6,215,199	5,907,619
Miscellaneous	709,425	23,699	746,434	-	733,124	746,434
Total general revenues	<u>51,211,716</u>	<u>57,366</u>	<u>49,371,220</u>	<u>37,159</u>	<u>51,269,082</u>	<u>49,408,379</u>
Total revenues	<u>104,598,040</u>	<u>3,210,551</u>	<u>92,077,114</u>	<u>3,527,157</u>	<u>107,808,591</u>	<u>95,604,271</u>
<b><u>Expenses</u></b>						
Program expenses:						
General government						
Legislative and executive	18,074,989	-	19,462,536	-	18,074,989	19,462,536
Judicial	6,224,057	-	6,942,659	-	6,224,057	6,942,659
Public safety	14,260,305	-	12,658,747	-	14,260,305	12,658,747
Public works	22,901,528	-	20,185,944	-	22,901,528	20,185,944
Health	7,047,554	-	6,141,121	-	7,047,554	6,141,121
Human services	25,881,753	-	24,728,033	-	25,881,753	24,728,033
Economic development	888,823	-	1,451,402	-	888,823	1,451,402
Conservation and recreation	121,907	-	165,817	-	121,907	165,817
Other	8,497	-	-	-	8,497	-
Interest	444,134	-	462,095	-	444,134	462,095
Business-type activities:						
Sanitary sewer district	-	568,098	-	798,936	568,098	798,936
Building and development	-	1,866,821	-	2,449,094	1,866,821	2,449,094
Total expenses	<u>95,853,547</u>	<u>2,434,919</u>	<u>92,198,354</u>	<u>3,248,030</u>	<u>98,288,466</u>	<u>95,446,384</u>
Change in net position	8,744,493	775,632	(121,240)	279,127	9,520,125	157,887
Net position as previously reported	163,518,656	9,102,528	163,639,896	8,823,401	172,621,184	172,463,297
Restatement - change in accounting principle	(4,681,511)	(118,644)	-	-	(4,800,155)	-
<b>Net position at beginning of year (restated)</b>	<u>158,837,145</u>	<u>8,983,884</u>	<u>163,639,896</u>	<u>8,823,401</u>	<u>167,821,029</u>	<u>172,463,297</u>
<b>Net position at end of year</b>	<u>\$ 167,581,638</u>	<u>\$ 9,759,516</u>	<u>\$ 163,518,656</u>	<u>\$ 9,102,528</u>	<u>\$ 177,341,154</u>	<u>\$ 172,621,184</u>

### Governmental Activities

Governmental net position increased by \$8,744,493 in 2024 from 2023.

**UNION COUNTY, OHIO**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

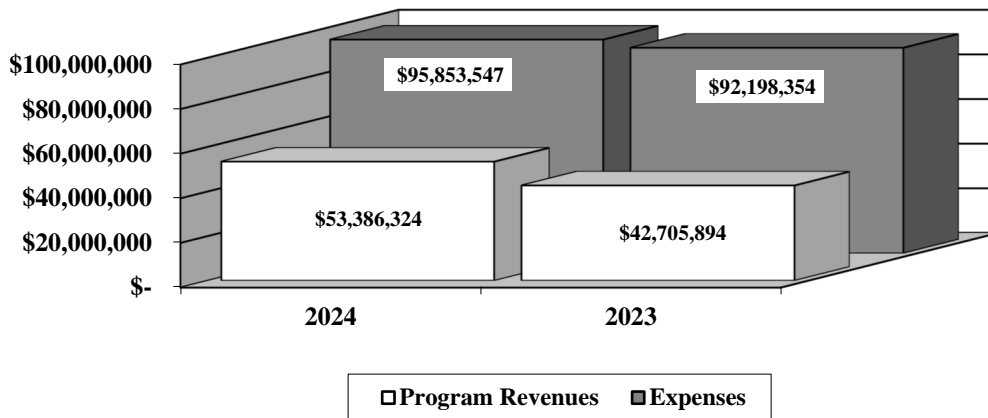
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children’s services, and the department of jobs and family services for \$25,881,753 of expenses, or 27.00% of total governmental expenses of the County. These expenses were funded by \$370,437 in charges to users of services and \$7,962,880 in operating grants and contributions in 2024. General government expenses which includes legislative and executive and judicial programs, accounted for \$24,299,046 or 25.35% of total governmental expenses. General government expenses were covered by \$12,597,830 of direct charges to users and \$2,952,474 in operating grants and contributions in 2024. Public works accounted for \$22,901,528 or 23.89% of total governmental expenses. Public works increased due to an increase in costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$2,208,169 in direct charges to users, \$12,002,693 in operating grants and contributions and \$4,071,844 in capital grants and contributions in 2024. Public safety represents costs associated with providing services for various police and fire programs for \$14,260,305 of expenses, or 14.88% of total governmental expenses of the County. These expenses were funded by \$805,138 in charges to users of services and \$814,165 in operating grants and contributions in 2024.

The state and federal government contributed to the County revenues of \$32,870,639 in operating grants and contributions and \$4,071,844 in capital grants and contributions. These revenues are restricted to a particular program or purpose. The increase in operating grants and contributions is the result of the County receiving more money from the federal government.

General revenues totaled \$51,211,716 and amounted to 48.96% of total revenues. These revenues primarily consist of property and sales tax revenue of \$38,773,771 or 75.71% of total general revenues in 2024. The other primary source of general revenues is investment earnings, making up \$6,181,532, or 12.07% of the total. The increase in investment earnings is due to unrealized gains on the County’s investments due to a change in fair value. The County’s investments had more favorable interest rates which caused the increase in fair value.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2024 and 2023. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

**Governmental Activities - Program Revenues vs. Total Expenses**



**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

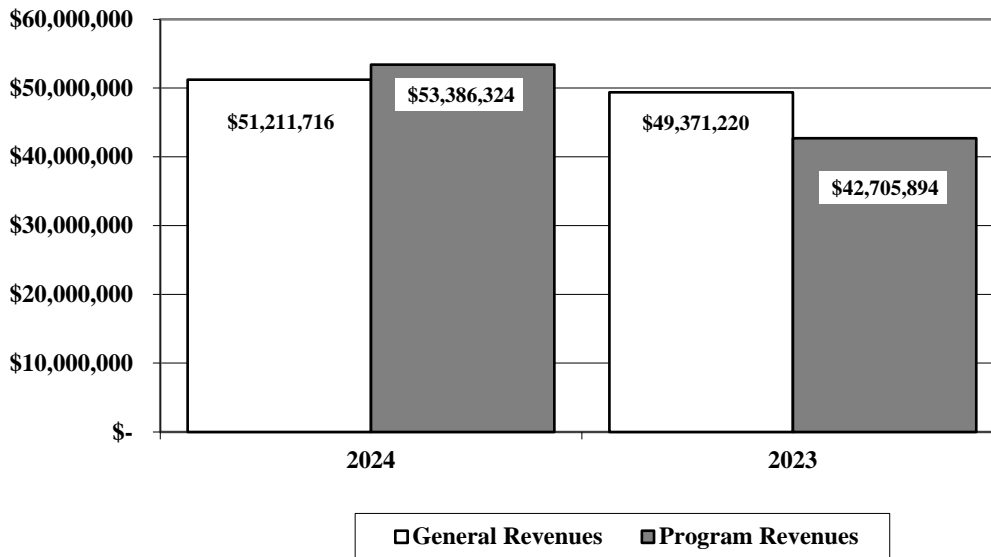
**Governmental Activities**

	Total Cost of Services 2024	Net Cost of Services 2024	Total Cost of Services 2023	Net Cost of Services 2023
<b>Program expenses:</b>				
General government				
Legislative and executive	\$ 18,074,989	\$ 4,738,299	\$ 19,462,536	\$ 8,426,872
Judicial	6,224,057	4,010,443	6,942,659	4,251,849
Public safety	14,260,305	12,641,002	12,658,747	11,082,769
Public works	22,901,528	4,618,822	20,185,944	7,278,548
Health	7,047,554	(2,367,728)	6,141,121	1,563,210
Human services	25,881,753	17,548,436	24,728,033	15,007,176
Conservation and recreation	121,907	121,907	165,817	165,817
Economic development	888,823	703,411	1,451,402	1,254,124
Other	8,497	8,497	-	-
Interest	444,134	444,134	462,095	462,095
<b>Total</b>	<b>\$ 95,853,547</b>	<b>\$ 42,467,223</b>	<b>\$ 92,198,354</b>	<b>\$ 49,492,460</b>

The dependence upon general revenues for governmental activities is apparent, with 44.30% of expenses supported through taxes and other general revenues during 2024.

The graph below illustrates the County's reliance upon general revenues.

**Governmental Activities - General and Program Revenues**





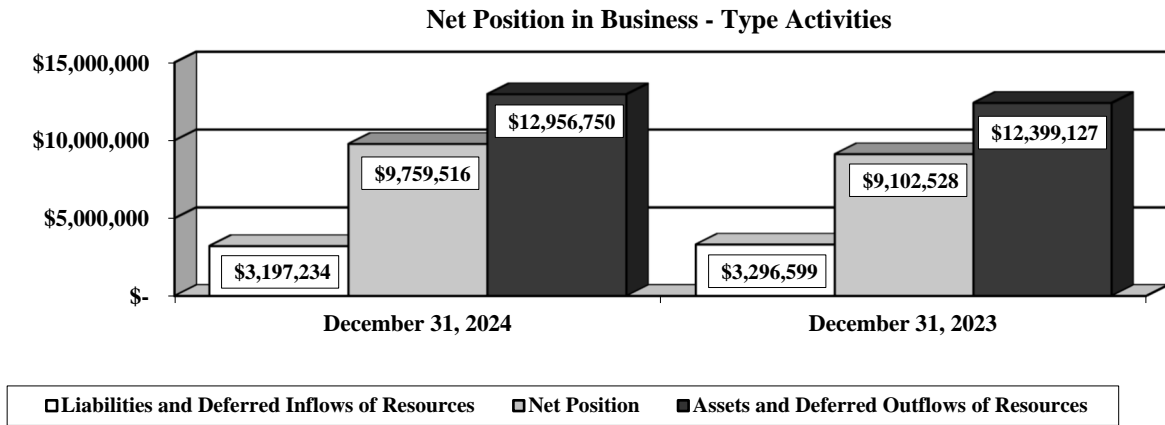
**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**Business-Type Activities**

The Sanitary Sewer District and Building and Development are the County's enterprise funds. These operations had program revenues of \$3,153,185, general revenues of \$57,366 and expenses of \$2,434,919 for 2024. The sewer fund's operating revenues stayed consistent year over year but the operating expenses decreased primarily in contract services. On the other hand, in the building development fund, the operating revenues stayed consistent but the operating expenses decreased causing the large increase in net position. The total net position of the enterprise funds increased \$775,632 or 8.63% during 2024.

The following graph illustrates the assets and deferred outflows of resources, liabilities and deferred inflows of resources and net position of the County's business-type activities at December 31, 2023 and 2024.



**Financial Analysis of the Government's Funds**

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

**Governmental Funds**

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

The County's governmental funds reported a combined fund balance of \$97,438,387, which is \$3,072,002 more than last year's total of \$94,366,385. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2024 and 2023 for all major and non-major governmental funds.

	Fund Balances (Deficits) <u>12/31/2024</u>	Fund Balances <u>12/31/2023</u>	<u>Change</u>
<b>Major funds:</b>			
General	\$ 23,770,104	\$ 15,938,114	\$ 7,831,990
County Board of DD	7,343,471	9,410,087	(2,066,616)
Motor Vehicle and Gas Tax	(1,145,560)	878,508	(2,024,068)
Capital Infrastructure	24,585,007	24,048,900	536,107
Other nonmajor governmental funds	<u>42,885,365</u>	<u>44,090,776</u>	<u>(1,205,411)</u>
<b>Total</b>	<u>\$ 97,438,387</u>	<u>\$ 94,366,385</u>	<u>\$ 3,072,002</u>

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**General Fund**

The County's general fund balance increased \$7,879,740.

The table that follows assists in illustrating the revenues of the general fund.

	<u>2024</u> <u>Amount</u>	<u>2023</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<b><u>Revenues</u></b>			
Taxes	\$ 23,299,570	\$ 22,413,767	3.95 %
Charges for services	7,206,958	6,558,059	9.89 %
Fines and forfeitures	122,171	118,248	3.32 %
Intergovernmental	3,692,205	3,550,085	4.00 %
Investment income	5,645,328	5,498,432	2.67 %
Other	<u>1,143,502</u>	<u>1,118,094</u>	<u>2.27 %</u>
Total	<u>\$ 41,109,734</u>	<u>\$ 39,256,685</u>	<u>4.72 %</u>

Revenues of the general fund increased \$1,853,049 or 4.72%. Tax revenue represents 56.68% of all general fund revenue. Tax revenue increased 3.95% due mainly to an increase in property tax collections due to higher taxes levied during the year and an increase in sales tax collections. Charges for services increased 9.89% due mainly to increased conveyance fees and title fees. Intergovernmental revenues increased 4.00% due to an increase in homestead and rollback and local government funding from the State. Investment income increased 2.67% due to unrealized gains on the County's investments due to a change in fair value. Other revenues increased 2.27% due mainly to an increase in reimbursements received during 2024.

The table that follows assists in illustrating the expenditures of the general fund.

	<u>2024</u> <u>Amount</u>	<u>2023</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<b><u>Expenditures</u></b>			
General government:			
Legislative and executive	\$ 10,946,584	\$ 10,379,410	5.46 %
Judicial	4,672,121	5,323,397	(12.23) %
Public safety	9,747,504	9,183,643	6.14 %
Public works	868,228	577,599	50.32 %
Health	43,113	124,683	(65.42) %
Human services	1,313,746	1,002,220	31.08 %
Conservation and recreation	121,907	165,817	(26.48) %
Economic development	80,000	60,000	33.33 %
Other	8,497	-	100.00 %
Capital outlay	59,639	551,337	(89.18) %
Debt service	<u>206,108</u>	<u>96,676</u>	<u>113.19 %</u>
Total	<u>\$ 28,067,447</u>	<u>\$ 27,464,782</u>	<u>2.19 %</u>

Total expenditures increased \$602,665 or 2.19%. The most significant increases were in the areas of legislative and executive as well as public safety. These increases were primarily the result of the County using ARP Act money to reimburse the general fund for 2023 and 2024 expenditures.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

#### ***County Board of DD***

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$12,459,999 and expenditures of \$14,526,423. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$2,066,616 or 21.96% from 2023 to 2024. This decrease is primary due to an increase in human services expenditures, as well as a transfer out to nonmajor governmental funds year over year. There was a slight increase in property taxes year over year due to an increase in collections.

#### ***Motor Vehicle and Gas Tax***

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$11,934,560 and expenditures of \$13,902,192. The fund balance decreased \$2,024,068 or 230.40%. The decrease in fund balance was due to a large decrease in intergovernmental revenues during the year which was a result of less grants moneys received by the fund. The fund balance at the end of the year was a deficit of \$1,145,560.

#### ***Capital Infrastructure***

The Capital Infrastructure fund, a major governmental fund, had revenues and other financing sources of \$2,081,639 and \$1,545,532 in expenditures and other financing uses during 2024. The net change in fund balance increased \$536,107 or 2.23% from 2023 to 2024. The increase in fund balance was due to the transfers in from the general fund in 2024.

#### ***Budgeting Highlights - General Fund***

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly. Budgetary information is presented for the General fund, County Board of DD fund, and Motor Vehicle and Gas Tax fund.

In the general fund, final budgeted revenues and other financing sources of \$40,652,589 were \$3,685,437 greater than original budgeted revenues and other financing sources of \$36,967,152. This change was the result of an increase in investment income. Actual revenues and other financing sources of \$41,045,581 exceeded final budgeted revenues and other financing sources by \$392,992. These increases were primarily the result of property taxes, charges for services, intergovernmental and investment income coming in higher than budgeted.

Final budgeted expenditures and other financing uses of \$42,214,894 were \$4,351,505 greater than original budgeted expenditures of \$37,863,389. The increase in final budgeted expenditures and other financing uses compared to those in the original budget related to an increase in transfers out to other County funds. Actual expenditures and financing uses of \$38,648,371 were \$3,566,523 less than final budgeted expenditures and other financing uses. This was primarily due to conservative budget practices in the following departments: veteran's services, law enforcement, court services, juvenile court, common pleas, clerk of courts, prosecutor and board of elections.

#### ***Proprietary Funds***

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

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024

#### Capital Assets and Debt Administration

##### *Capital Assets*

At the end of 2024, the County had \$106,056,378 (net of accumulated depreciation/amortization) invested in land, easements, intangibles, land improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, water and sewer lines, infrastructure, and intangible right-to-use assets. Of this total, \$100,756,730 was reported in governmental activities and \$5,299,618 was reported in business-type activities.

The following table shows December 31, 2024 balances compared to December 31, 2023.

#### Capital Assets at December 31 (Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2022
Land	\$ 914,742	\$ 914,742	\$ 28,541	\$ 28,541	\$ 943,283	\$ 943,283
Construction in progress	2,409,139	2,424,904	-	-	2,409,139	2,424,904
Easements	121,333	121,333	-	-	121,333	121,333
Infrastructure	78,687,681	78,687,681	-	-	78,687,681	78,687,681
Land improvements	564,466	636,860	31,526	31,526	595,992	668,386
Buildings	12,996,099	14,123,304	4,993,702	5,113,710	17,989,801	19,237,014
Equipment	1,025,571	1,207,344	59,876	60,756	1,085,447	1,268,100
Furniture and fixtures	215,804	281,479	1,846	2,198	217,650	283,677
Vehicles	2,777,877	1,629,074	179,370	25,725	2,957,247	1,654,799
Water and sewer lines	-	-	4,757	6,869	4,757	6,869
Intangibles	280,776	366,455	-	-	280,776	366,455
Intangible right to use assets	763,272	931,208	-	-	763,272	931,208
<b>Total</b>	<b><u>\$ 100,756,760</u></b>	<b><u>\$ 101,324,384</u></b>	<b><u>\$ 5,299,618</u></b>	<b><u>\$ 5,269,325</u></b>	<b><u>\$ 106,056,378</u></b>	<b><u>\$ 106,593,709</u></b>

See Note 9 to the basic financial statements for detail on the County's capital assets.

The County's largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The book value of the County's infrastructure represents approximately 78.10% of the County's total governmental capital assets.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 96% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 99% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$20,205,998 for 2024. Actual expenditures for the year were \$14,559,342. For more information on the rating system and results, refer to required supplementary information.

##### *Debt Administration*

At December 31, 2024 the County had \$3,460,000 in general obligation bonds, \$7,190,000 in sales tax revenue bonds, and \$3,044,431 in other long term obligations. Of this total, \$1,230,940 is due within one year and \$12,463,491 is due in more than one year.

**UNION COUNTY, OHIO**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

The following table summarizes the bonds and other long-term obligations outstanding.

	<b>Outstanding Debt, at Year End</b>			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
Long-term obligations				
General obligation bonds:	\$ 3,460,000	\$ -	\$ 3,560,000	\$ -
Sales tax revenue bonds	7,190,000	-	7,795,000	-
Other long-term obligations	<u>2,182,938</u>	<u>861,493</u>	<u>1,500,431</u>	<u>889,053</u>
Total	<u>\$ 12,832,938</u>	<u>\$ 861,493</u>	<u>\$ 12,855,431</u>	<u>\$ 889,053</u>

The County’s voted legal debt margin was \$67,379,074 at December 31, 2024 and the unvoted legal debt margin was \$25,475,630 at December 31, 2024. See Note 11 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

**Economic Factors and Next Year’s Budgets and Rates**

The average unemployment rate in the County was 3.3% for 2024, an increase from the 2.5% average rate in 2023. This compares favorably to the State rate of 4.5% and favorably to the national rate of 4.1%. Union County’s strong industrial segment allows the County to enjoy the second lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 81.49% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$8.1 billion for 2024.

**Contacting the County’s Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County’s finances and to show the County’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Andrea Weaver, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may also be e-mailed to [auditor@unioncountyohio.gov](mailto:auditor@unioncountyohio.gov) or visit the Auditors link from the County’s website: <http://www.unioncountyohio.gov/financial-reports> .

THIS PAGE IS INTENTIONALLY LEFT BLANK

**BASIC  
FINANCIAL STATEMENTS**

UNION 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	\$ 98,070,995	\$ 6,786,967	\$ 104,857,962
Cash and cash equivalents in segregated accounts	442,280	-	442,280
Short-term investments in segregated accounts	-	-	-
Cash with fiscal agent	3,826,678	-	3,826,678
Receivables (net of allowance for uncollectibles):			
Sales taxes	4,940,829	-	4,940,829
Real estate and other taxes	24,632,897	-	24,632,897
Payments in lieu of taxes	345,000	-	345,000
Accounts	6,593,144	17,874	6,611,018
Accrued interest	619,835	-	619,835
Due from other governments	9,773,886	-	9,773,886
Special assessments	1,478,231	3,862	1,482,093
Loans	261,083	-	261,083
Leases	518,308	-	518,308
Prepayments	624,989	322	625,311
Materials and supplies inventory	710,615	-	710,615
Net pension assets	455,267	21,267	476,534
Net OPEB assets	1,567,549	64,978	1,632,527
Other hospital assets	-	-	-
Assets limited as to use	-	-	-
Capital assets:			
Non-depreciable/amortizable capital assets	82,132,895	28,541	82,161,436
Depreciable/amortizable capital assets, net	18,623,865	5,271,077	23,894,942
Total capital assets, net	100,756,760	5,299,618	106,056,378
Total assets	255,618,346	12,194,888	267,813,234
<b>Deferred outflows of resources:</b>			
Pension	14,350,492	705,511	15,056,003
OPEB	1,236,506	56,351	1,292,857
Total deferred outflows of resources	15,586,998	761,862	16,348,860
<b>Liabilities:</b>			
Accounts payable	1,152,561	53,450	1,206,011
Contracts payable	4,668,919	-	4,668,919
Retainage payable	5,647	-	5,647
Accrued wages and benefits	1,943,984	89,083	2,033,067
Other hospital liabilities	-	-	-
Due to other governments	513,184	21,270	534,454
Compensated absences payable	13,020	-	13,020
Payroll withholdings payable	2,101,679	-	2,101,679
Accrued interest payable	73,201	12,218	85,419
Unearned revenue	1,323,602	-	1,323,602
Long-term liabilities:			
Due within one year	5,653,322	106,325	5,759,647
Due in more than one year:			
Net pension liability	43,010,461	1,925,535	44,935,996
Other amounts due in more than one year	17,265,987	944,550	18,210,537
Total liabilities	77,725,567	3,152,431	80,877,998
<b>Deferred inflows of resources:</b>			
Property taxes and PILOTs levied for the next fiscal year	24,176,467	-	24,176,467
Pension	267,162	2,103	269,265
OPEB	974,263	42,700	1,016,963
Leases	480,247	-	480,247
Total deferred inflows of resources	25,898,139	44,803	25,942,942
<b>Net position:</b>			
Net investment in capital assets	91,760,132	4,438,125	96,198,257
Restricted for:			
Capital projects	8,695,821	-	8,695,821
Public works projects	6,187,506	-	6,187,506
Public safety programs	3,517,378	-	3,517,378
Human services programs	5,660,688	-	5,660,688
Health programs	8,611,355	-	8,611,355
Legislative and executive programs	2,033,498	-	2,033,498
Judicial programs	2,399,229	-	2,399,229
Pension and OPEB	2,022,816	86,245	2,109,061
Other purposes	-	-	-
Unrestricted	36,693,215	5,235,146	41,928,361
Total net position	\$ 167,581,638	\$ 9,759,516	\$ 177,341,154

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



Component Units	
Memorial Hospital of Union County	Airport Authority
\$ -	\$ 999,835
33,203,509	-
17,944,915	-
-	-
-	-
-	-
27,532,608	-
-	-
-	-
-	-
-	-
122,213	-
3,928,385	-
2,427,249	-
1,307,804	90
3,070,477	275
5,041,253	-
83,080,759	-
9,249,171	1,893,164
143,750,856	588,545
<u>153,000,027</u>	<u>2,481,709</u>
<u>330,659,199</u>	<u>3,481,909</u>
27,632,843	3,655
3,041,682	243
<u>30,674,525</u>	<u>3,898</u>
8,919,129	231
-	-
-	-
13,627,730	235
1,693,174	-
-	64
-	-
-	-
-	-
5,185,098	-
82,084,579	8,159
89,350,825	-
<u>200,860,535</u>	<u>8,689</u>
-	-
370,082	9
1,765,034	264
1,112,351	-
<u>3,247,467</u>	<u>273</u>
60,291,719	2,481,709
489,288	-
-	-
-	-
-	-
-	-
-	-
4,378,281	365
252,559	-
91,813,875	994,771
<u>\$ 157,225,722</u>	<u>\$ 3,476,845</u>

**UNION COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services and Sales</b>	<b>Operating Grants and Contributions</b>	
<b>Governmental activities:</b>				
Current:				
General government:				
Legislative and executive	\$ 18,074,989	\$ 11,106,110	\$ 2,230,580	\$ -
Judicial	6,224,057	1,491,720	721,894	-
Public safety	14,260,305	805,138	814,165	-
Public works	22,901,528	2,208,169	12,002,693	4,071,844
Health	7,047,554	276,855	9,138,427	-
Human services	25,881,753	370,437	7,962,880	-
Conservation and recreation	121,907	-	-	-
Economic development	888,823	185,412	-	-
Other	8,497	-	-	-
Interest	444,134	-	-	-
Total governmental activities	95,853,547	16,443,841	32,870,639	4,071,844
<b>Business-type activities:</b>				
Sanitary sewer district	568,098	432,861	-	-
Building and development	1,866,821	2,720,324	-	-
Total business-type activities	2,434,919	3,153,185	-	-
Total primary government	\$ 98,288,466	\$ 19,597,026	\$ 32,870,639	\$ 4,071,844
<b>Component units:</b>				
Memorial Hospital of Union County	\$ 203,060,749	\$ 209,464,130	\$ -	\$ -
Airport Authority	681,145	261,196	529,161	-
Total component units	\$ 203,741,894	\$ 209,725,326	\$ 529,161	\$ -

**General revenues:**

Property taxes levied for:

  General fund

  Human services - County Board of DD

  Public safety

  Health

Sales taxes levied for general purposes

Sales taxes levied for public works

Sales taxes levied for senior services

Hotel and motel taxes

Payment in lieu of taxes

Grants and entitlements not restricted to specific programs

Investment earnings

Miscellaneous

Total general revenues

Change in net position

Net position at beginning of year, as previously reported

Restatement - change in accounting principle

**Net position at beginning of year, restated**

**Net position at end of year**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue and Changes in Net Position**  
**Primary Government** **Component Units**

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Memorial Hospital</u>	<u>Airport Authority</u>
\$ (4,738,299)	\$ -	\$ (4,738,299)	\$ -	\$ -
(4,010,443)	-	(4,010,443)	-	-
(12,641,002)	-	(12,641,002)	-	-
(4,618,822)	-	(4,618,822)	-	-
2,367,728	-	2,367,728	-	-
(17,548,436)	-	(17,548,436)	-	-
(121,907)	-	(121,907)	-	-
(703,411)	-	(703,411)	-	-
(8,497)	-	(8,497)	-	-
(444,134)	-	(444,134)	-	-
<u>(42,467,223)</u>	<u>-</u>	<u>(42,467,223)</u>	<u>-</u>	<u>-</u>
-	(135,237)	(135,237)	-	-
-	853,503	853,503	-	-
-	718,266	718,266	-	-
<u>(42,467,223)</u>	<u>718,266</u>	<u>(41,748,957)</u>	<u>-</u>	<u>-</u>
-	-	-	6,403,381	-
-	-	-	-	109,212
-	-	-	6,403,381	109,212
8,727,359	-	8,727,359	-	-
8,402,892	-	8,402,892	-	-
1,752,860	-	1,752,860	-	-
1,440,247	-	1,440,247	-	-
14,761,866	-	14,761,866	-	-
1,844,277	-	1,844,277	-	-
1,844,270	-	1,844,270	-	-
426,686	-	426,686	-	-
350,760	-	350,760	-	-
4,769,542	-	4,769,542	-	-
6,181,532	33,667	6,215,199	5,707,074	651
709,425	23,699	733,124	12,943,556	-
<u>51,211,716</u>	<u>57,366</u>	<u>51,269,082</u>	<u>18,650,630</u>	<u>651</u>
8,744,493	775,632	9,520,125	25,054,011	109,863
163,518,656	9,102,528	172,621,184	132,171,711	3,366,982
(4,681,511)	(118,644)	(4,800,155)	-	-
<u>158,837,145</u>	<u>8,983,884</u>	<u>167,821,029</u>	<u>132,171,711</u>	<u>3,366,982</u>
<u>\$ 167,581,638</u>	<u>\$ 9,759,516</u>	<u>\$ 177,341,154</u>	<u>\$ 157,225,722</u>	<u>\$ 3,476,845</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024

	<b>General</b>	<b>County Board of DD</b>	<b>Motor Vehicle and Gas Tax</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 23,858,132	\$ 3,824,235	\$ 2,363,385
Cash and cash equivalents in segregated accounts	183,445	-	-
Cash with fiscal agent	-	3,826,678	-
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,953,780	-	493,525
Real estate and other taxes	9,015,145	12,197,212	-
Payments in lieu of taxes	-	-	-
Accounts	590,422	361,345	3,570,658
Accrued interest	619,835	-	-
Due from other governments	1,341,899	457,907	3,751,615
Special assessments	-	-	-
Loans	261,083	-	-
Interfund loans	-	-	-
Leases	518,308	-	-
Prepayments	488,211	12,401	1,132
Materials and supplies inventory	126,666	1,532	560,197
Total assets	40,956,926	20,681,310	10,740,512
<b>Liabilities:</b>			
Accounts payable	\$ 169,988	\$ 112,192	\$ 168,544
Contracts payable	-	-	4,468,202
Retainage payable	-	-	-
Accrued wages and benefits payable	864,766	458,745	151,785
Compensated absences payable	-	13,020	-
Due to other governments	257,432	98,763	35,756
Interfund loans payable	-	-	-
Payroll withholdings payable	2,101,679	-	-
Unearned revenue	-	-	-
Total liabilities	3,393,865	682,720	4,824,287
<b>Deferred inflows of resources:</b>			
Property taxes and PILOTs levied for the next fiscal year	8,809,865	11,756,465	-
Delinquent property tax revenue not available	205,280	440,747	-
Accrued interest not available	406,047	-	-
Sales tax revenue not available	2,624,625	-	327,402
Special assessments revenue not available	-	-	-
Other nonexchange transactions	1,044,445	457,907	3,176,803
Leases	480,247	-	-
Intergovernmental revenue not available	-	-	-
Miscellaneous revenue not available	222,448	-	3,557,580
Total deferred inflows of resources	13,792,957	12,655,119	7,061,785
<b>Fund balances:</b>			
Nonspendable	1,110,950	13,933	561,329
Restricted	-	7,329,538	-
Committed	2,331,486	-	-
Assigned	5,608,864	-	-
Unassigned (deficit)	14,718,804	-	(1,706,889)
Total fund balances	23,770,104	7,343,471	(1,145,560)
Total liabilities, deferred inflows of resources and fund balances	\$ 40,956,926	\$ 20,681,310	\$ 10,740,512

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Capital Infrastructure</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 22,879,625	\$ 45,145,618	\$ 98,070,995
-	258,835	442,280
-	-	3,826,678
-	493,524	4,940,829
-	3,420,540	24,632,897
-	345,000	345,000
-	2,070,719	6,593,144
-	-	619,835
-	4,222,465	9,773,886
50,433	1,427,798	1,478,231
-	-	261,083
1,733,912	190,760	1,924,672
-	-	518,308
78,787	44,458	624,989
-	22,220	710,615
<u>24,742,757</u>	<u>57,641,937</u>	<u>154,763,442</u>
\$ 107,317	\$ 594,520	\$ 1,152,561
-	200,717	4,668,919
-	5,647	5,647
-	468,688	1,943,984
-	-	13,020
-	121,233	513,184
-	1,924,672	1,924,672
-	-	2,101,679
-	1,323,602	1,323,602
<u>107,317</u>	<u>4,639,079</u>	<u>13,647,268</u>
-	3,610,137	24,176,467
-	108,677	754,704
-	-	406,047
-	327,401	3,279,428
50,433	1,427,798	1,478,231
-	120,262	4,799,417
-	-	480,247
-	3,369,455	3,369,455
-	1,153,763	4,933,791
<u>50,433</u>	<u>10,117,493</u>	<u>43,677,787</u>
78,787	66,678	1,831,677
-	34,572,946	41,902,484
24,506,220	633,120	27,470,826
-	7,930,443	13,539,307
-	(317,822)	12,694,093
<u>24,585,007</u>	<u>42,885,365</u>	<u>97,438,387</u>
<u>\$ 24,742,757</u>	<u>\$ 57,641,937</u>	<u>\$ 154,763,442</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2024

<b>Total governmental fund balances</b>	\$	97,438,387
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		100,756,760
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 3,279,428	
Real and other taxes receivable	765,391	
Accounts receivable	4,923,104	
Intergovernmental receivable	8,168,872	
Special assessments receivable	1,478,231	
Accrued interest receivable	406,047	
Total	19,021,073	19,021,073
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.		(73,201)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds payable	(3,460,000)	
Sales tax revenue bonds payable	(7,190,000)	
OPWC loans payable	(436,310)	
Notes payable - finance purchase	(945,360)	
Leases payable	(801,268)	
Compensated absences	(9,007,147)	
Total	(21,840,085)	(21,840,085)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - pension	14,350,492	
Deferred inflows of resources - pension	(267,162)	
Net pension asset	455,267	
Net pension liability	(43,010,461)	
Total	(28,471,864)	(28,471,864)
The net OPEB asset is not due and receivable/payable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred outflows of resources - OPEB	1,236,506	
Deferred inflows of resources - OPEB	(974,263)	
Net OPEB asset	1,567,549	
Total	1,829,792	1,829,792
Unamortized premiums are amortized over the life of the bonds on the statement of net position.		(1,079,224)
<b>Net position of governmental activities</b>	<b>\$</b>	<b>167,581,638</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	General	County Board of DD	Motor Vehicle and Gas Tax
<b>Revenues:</b>			
Property and other local taxes	\$ 8,686,126	\$ 8,261,289	\$ -
Sales taxes	14,613,444	-	1,826,357
Charges for services	7,206,958	-	746,705
Licenses and permits	175	-	4,200
Fines and forfeitures	122,171	-	-
Intergovernmental	3,692,205	3,682,312	8,037,252
Special assessments	-	-	-
Investment income	5,645,328	-	31,232
Rental income	487,938	-	-
Contributions and donations	105,338	-	-
Payment in lieu of taxes	-	-	-
Other	550,051	516,398	54,582
Total revenues	<u>41,109,734</u>	<u>12,459,999</u>	<u>10,700,328</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive	10,946,584	-	-
Judicial	4,672,121	-	-
Public safety	9,747,504	-	-
Public works	868,228	-	12,271,840
Health	43,113	-	-
Human services	1,313,746	13,826,423	-
Conservation and recreation	121,907	-	-
Economic development	80,000	-	-
Other	8,497	-	-
Capital outlay	59,639	-	1,234,232
Debt service:			
Principal retirement	186,633	-	386,791
Interest	19,475	-	9,329
Total expenditures	<u>28,067,447</u>	<u>13,826,423</u>	<u>13,902,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,042,287</u>	<u>(1,366,424)</u>	<u>(3,201,864)</u>
<b>Other financing sources (uses):</b>			
Sale of capital assets	12,245	-	-
Lease payable transaction	59,639	-	-
Transfers in	139,350	-	-
Transfers out	(5,373,781)	(700,000)	-
Finance purchase transaction	-	-	1,234,232
Total other financing sources (uses)	<u>(5,162,547)</u>	<u>(700,000)</u>	<u>1,234,232</u>
Net change in fund balances	7,879,740	(2,066,424)	(1,967,632)
<b>Fund balances at beginning of year</b>	15,938,114	9,410,087	878,508
<b>Change in inventory balance</b>	(47,750)	(192)	(56,436)
<b>Fund balances (deficit) at end of year</b>	<u>\$ 23,770,104</u>	<u>\$ 7,343,471</u>	<u>\$ (1,145,560)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



<b>Capital Infrastructure</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 3,589,874	\$ 20,537,289
-	1,826,350	18,266,151
2,423	5,593,716	13,549,802
-	132,905	137,280
-	490,045	612,216
-	17,143,255	32,555,024
24,821	695,334	720,155
-	381,193	6,057,753
-	99,176	587,114
-	1,298,190	1,403,528
-	350,760	350,760
4,645	198,102	1,323,778
<u>31,889</u>	<u>31,798,900</u>	<u>96,100,850</u>
-	5,734,297	16,680,881
-	908,918	5,581,039
-	2,702,940	12,450,444
-	325,266	13,465,334
-	7,481,600	7,524,713
-	9,697,276	24,837,445
-	-	121,907
-	799,703	879,703
-	-	8,497
1,368,242	8,213,739	10,875,852
-	742,940	1,316,364
-	459,704	488,508
<u>1,368,242</u>	<u>37,066,383</u>	<u>94,230,687</u>
<u>(1,336,353)</u>	<u>(5,267,483)</u>	<u>1,870,163</u>
-	-	12,245
-	-	59,639
2,049,750	4,654,121	6,843,221
(177,290)	(592,150)	(6,843,221)
-	-	1,234,232
<u>1,872,460</u>	<u>4,061,971</u>	<u>1,306,116</u>
536,107	(1,205,512)	3,176,279
24,048,900	44,090,776	94,366,385
-	101	(104,277)
<u>\$ 24,585,007</u>	<u>\$ 42,885,365</u>	<u>\$ 97,438,387</u>

**UNION 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 - total governmental funds</b>	\$	3,176,279
<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/amortization expense.		
Capital asset additions	\$ 3,760,487	
Current year depreciation/amortization	(3,747,044)	
Total		13,443
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(581,067)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		(104,277)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property and other local taxes	212,755	
Sales tax	184,262	
Intergovernmental revenues	2,879,957	
Special assessments	687,310	
Charges for services	891,538	
Interest income	192,972	
Rental income	(251,420)	
Other revenues	3,699,816	
Total		8,497,190
Proceeds of leases and finance purchases are recorded as other financing sources in the funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(1,293,871)
Repayment of bond, loans and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		1,316,364
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Change in accrued interest payable	(20,497)	
Amortization of bond premiums	64,871	
Total		44,374
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,192,060
OPEB		12,829
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability/asset are reported as pension/OPEB expense in the statement of activities.		
Pension		(5,520,526)
OPEB		224,056
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		(1,232,361)
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>8,744,493</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2024

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 950,008	\$ 5,836,959	\$ 6,786,967
Receivables (net of allowance for uncollectibles):			
Accounts	14,072	3,802	17,874
Special assessments	3,862	-	3,862
Prepayments	322	-	322
Total current assets	<u>968,264</u>	<u>5,840,761</u>	<u>6,809,025</u>
Noncurrent assets:			
Net pension assets	2,490	18,777	21,267
Net OPEB assets	7,609	57,369	64,978
Capital assets:			
Non-depreciable capital assets	28,541	-	28,541
Depreciable capital assets, net	5,078,022	193,055	5,271,077
Total capital assets	<u>5,106,563</u>	<u>193,055</u>	<u>5,299,618</u>
Total noncurrent assets	<u>5,116,662</u>	<u>269,201</u>	<u>5,385,863</u>
Total assets	<u>6,084,926</u>	<u>6,109,962</u>	<u>12,194,888</u>
<b>Deferred outflows of resources:</b>			
Pension	76,165	629,346	705,511
OPEB	6,599	49,752	56,351
Total deferred outflows of resources	<u>82,764</u>	<u>679,098</u>	<u>761,862</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	9,863	43,587	53,450
Accrued wages and benefits payable	10,826	78,257	89,083
Accrued interest payable	12,218	-	12,218
Due to other governments	2,567	18,703	21,270
Current portion of compensated absences payable	13,867	64,540	78,407
Current portion of revenue bonds payable	11,386	-	11,386
Current portion of OPWC loans payable	16,532	-	16,532
Total current liabilities	<u>77,259</u>	<u>205,087</u>	<u>282,346</u>
Long-term liabilities:			
Compensated absences payable	24,277	86,698	110,975
Revenue bonds payable	552,524	-	552,524
OPWC loans payable	281,051	-	281,051
Net pension liability	225,478	1,700,057	1,925,535
Total long-term liabilities	<u>1,083,330</u>	<u>1,786,755</u>	<u>2,870,085</u>
Total liabilities	<u>1,160,589</u>	<u>1,991,842</u>	<u>3,152,431</u>
<b>Deferred inflows of resources:</b>			
Pension	246	1,857	2,103
OPEB	4,538	38,162	42,700
Total deferred inflows of resources	<u>4,784</u>	<u>40,019</u>	<u>44,803</u>
<b>Net position:</b>			
Net investment in capital assets	4,245,070	193,055	4,438,125
Restricted for:			
Pension and OPEB	10,099	76,146	86,245
Unrestricted	747,148	4,487,998	5,235,146
Total net position	<u>\$ 5,002,317</u>	<u>\$ 4,757,199</u>	<u>\$ 9,759,516</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2024

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services	\$ 430,958	\$ 2,720,324	\$ 3,151,282
Special assessments	1,903	-	1,903
Other operating revenues	142	23,557	23,699
<b>Total operating revenues</b>	<b>433,003</b>	<b>2,743,881</b>	<b>3,176,884</b>
<b>Operating expenses:</b>			
Personal services	243,572	1,681,873	1,925,445
Contract services	132,473	85,991	218,464
Materials and supplies	38,536	18,928	57,464
Depreciation	134,002	63,818	197,820
Other	1,068	16,211	17,279
<b>Total operating expenses</b>	<b>549,651</b>	<b>1,866,821</b>	<b>2,416,472</b>
Operating income (loss)	(116,648)	877,060	760,412
<b>Nonoperating revenues (expenses):</b>			
Interest revenue	33,667	-	33,667
Interest expense	(18,447)	-	(18,447)
<b>Total nonoperating revenues (expenses)</b>	<b>15,220</b>	<b>-</b>	<b>15,220</b>
Change in net position	(101,428)	877,060	775,632
Net position at beginning of year, as previously reported	5,126,232	3,976,296	9,102,528
Restatement - change in accounting principle	(22,487)	(96,157)	(118,644)
<b>Net position at beginning of year, restated</b>	<b>5,103,745</b>	<b>3,880,139</b>	<b>8,983,884</b>
<b>Net position at end of year</b>	<b>\$ 5,002,317</b>	<b>\$ 4,757,199</b>	<b>\$ 9,759,516</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**THIS PAGE IS INTENTIONALLY LEFT BLANK**

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2024

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges	\$ 433,479	\$ 2,759,052	\$ 3,192,531
Cash received from license and permits	142	23,557	23,699
Cash payments for personal services	(220,864)	(1,575,552)	(1,796,416)
Cash payments for contractual services	(216,588)	(98,858)	(315,446)
Cash payments for materials and supplies	(51,728)	(27,687)	(79,415)
Cash payments for other expenses	(1,068)	(58,352)	(59,420)
Net cash provided by (used in) operating activities	<u>(56,627)</u>	<u>1,022,160</u>	<u>965,533</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets	(15,957)	(212,156)	(228,113)
Principal payments on bonds and loans	(27,560)	-	(27,560)
Interest and fiscal charges	(18,686)	-	(18,686)
Net cash used in capital and related financing activities	<u>(62,203)</u>	<u>(212,156)</u>	<u>(274,359)</u>
<b>Cash flows from investing activities:</b>			
Interest received	33,667	-	33,667
Net cash provided by investing activities	<u>33,667</u>	<u>-</u>	<u>33,667</u>
Net change in cash and cash equivalents	(85,163)	810,004	724,841
<b>Cash and cash equivalents at beginning of year</b>	1,035,171	5,026,955	6,062,126
<b>Cash and cash equivalents at end of year</b>	<u>\$ 950,008</u>	<u>\$ 5,836,959</u>	<u>\$ 6,786,967</u>

(Continued)

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 DECEMBER 31, 2024

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ (116,648)	\$ 877,060	\$ 760,412
Adjustments:			
Depreciation	134,002	63,818	197,820
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	2,521	22,558	25,079
Special assessments receivable	(1,903)	-	(1,903)
Due from external parties	-	16,170	16,170
Prepayments	(40)	-	(40)
Net pension assets	(407)	(4,610)	(5,017)
Net OPEB assets	(7,609)	(57,369)	(64,978)
Deferred outflows of resources - pension	45,793	113,942	159,735
Deferred outflows of resources - OPEB	9,816	58,649	68,465
Accounts payable	(88,877)	(51,080)	(139,957)
Accrued wages and benefits	2,161	11,317	13,478
Due to other governments	(8,014)	(10,387)	(18,401)
Compensated absences payable	3,776	13,186	16,962
Net pension liability	(28,598)	(20,117)	(48,715)
Net OPEB liability	(5,327)	(36,068)	(41,395)
Deferred inflows of resources - pension	(50)	(167)	(217)
Deferred inflows of resources - OPEB	2,777	25,258	28,035
Net cash provided by (used in) operating activities	<u>\$ (56,627)</u>	<u>\$ 1,022,160</u>	<u>\$ 965,533</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION 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	\$ 13,082,031
Cash and cash equivalents in segregated accounts	1,189,260
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	134,962,052
Due from other governments	3,250,146
Prepayments	<u>101,553</u>
Total assets	<u>152,585,042</u>
<b>Liabilities:</b>	
Accounts payable	106,342
Due to other governments	<u>3,566,363</u>
Total liabilities	<u>3,672,705</u>
<b>Deferred inflows of resources:</b>	
Property taxes levied for the next fiscal year	<u>132,790,558</u>
Total deferred inflows of resources	<u>132,790,558</u>
<b>Net position:</b>	
Restricted for individuals, organizations and other governments	<u>16,121,779</u>
Total net position	<u>\$ 16,121,779</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



UNION COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS

	<u>Custodial</u>
<b>Additions:</b>	
Intergovernmental	\$ 6,192,658
Amounts received as fiscal agent	11,904,679
Licenses, permits and fees for other governments	72,953,522
Fines and forfeitures for other governments	644,138
Property tax collection for other governments	150,062,016
Earnings on investments	24,278
Other custodial fund collections	<u>407,254</u>
Total additions	<u>242,188,545</u>
<b>Deductions:</b>	
Distributions of state funds to other governments	3,256,448
Distributions as fiscal agent	10,741,373
Licenses, permits and fees distributions to other governments	73,619,098
Fines and forfeitures distributions to other governments	1,145,500
Property tax distributions to other governments	<u>152,452,127</u>
Total deductions	<u>241,214,546</u>
Net change in fiduciary net position	973,999
<b>Net position beginning of year</b>	<u>15,147,780</u>
<b>Net position end of year</b>	<u><u>\$ 16,121,779</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

THIS PAGE IS INTENTIONALLY LEFT BLANK

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 1 - DESCRIPTION OF THE COUNTY

Union County, Ohio (the "County"), was created in 1820. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that are responsible for various aspects of the County's government are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, and a Probate and Juvenile Court Judge.

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

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

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

The basic financial statements (BFS) of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

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

##### A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34". The basic financial statements include all funds, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14, GASB Statement No. 39 and GASB Statement No. 61 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the PCU's Board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

##### *PRIMARY GOVERNMENT*

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Union County, this includes the Union County Board of Developmental Disabilities (DD); Mental Health and Recovery Board of Union County (MHRB); Union County Children's Services Board; and, departments and activities that are directly operated by the elected County officials.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Based on the foregoing criteria, the financial activities of the following PCU's have been reflected in the accompanying basic financial statements as follows:

##### *COMPONENT UNITS*

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.

##### *DISCRETELY PRESENTED COMPONENT UNITS*

The component unit columns in the financial statements present the financial data of the County's discretely presented component units, Memorial Hospital of Union County and the Union County Airport Authority. They are reported separately to emphasize that they are legally separate from the County.

Memorial Hospital of Union County - The Memorial Hospital of Union County (the "Hospital") is an acute care hospital located in Marysville, Ohio. The Hospital is a political subdivision of the State of Ohio and was formed under the provisions of the Ohio Revised Code. The Hospital is operated by a board of trustees (the Trustees). Members of the board of trustees are appointed by the County commissioners and County judges. The Hospital has been included as component unit as it appoints a voting majority of the board of trustees, the County is able to impose its will on the Hospital but does not meet the blending criteria for component units. Separately issued financial statements can be obtained from the Hospital's chief financial officer at 500 London Avenue, Marysville, Ohio 43040.

Union County Airport Authority - The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a seven member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. Separately issued financial statements can be obtained from the Airport Authority, 233 West 6<sup>th</sup> Street, Marysville, Ohio 43040.

THIS SPACE INTENTIONALLY LEFT BLANK

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### *OTHER COMPONENT UNIT*

The County has the following component unit that is not reported in a column on the financial statements due to a low level of activity:

Union County Land Reutilization Corporation (the "Land Bank") - The Land Bank is a county land reutilization corporation that was formed on August 4, 2016, when the Union County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return 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 Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Andrew Smarra, Union County Treasurer, 233 West Sixth Street, Marysville, Ohio, 43040.

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, Boards and commissions. As fiscal officer the County Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of all public funds, the County Treasurer invests 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 and custodian, but is not accountable; therefore, the operations of the following PCU's have been excluded from the County's BFS, but the funds held on behalf of these PCU's in the County Treasury are included in the custodial funds within the BFS.

Union County General Health District  
Union County Soil and Water Conservation District  
Council of Union County Families  
Central Ohio Youth Center  
Union County Joint Recreation District  
Logan, Union and Champaign Regional Planning Commission  
Probation Improvement Program  
Union County Council of Governments

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### *JOINTLY GOVERNED ORGANIZATIONS*

###### Central Ohio Youth Center

The Central Ohio Youth Center (the “Center”) is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county’s ability to influence the operations of the Center is limited to its representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for its share of the operating costs of the Center based on the number of individuals from its County in attendance. In 2024, Union County contributed \$386,005 for the Center’s operations which represents 13.76% of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

###### North Central Ohio Solid Waste Management District (the “District”)

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county’s ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2024, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

###### Logan, Union, Champaign Regional Planning Commission

Union County participates in the Logan, Union, Champaign Regional Planning Commission (the “Commission”) which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. 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, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2024, Union County contributed \$31,777. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

###### Union County Joint Recreation District

The Union County Joint Recreation District (the “District”) is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2024, Union County contributed \$49,907 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

##### Marysville-Union County Port Authority

The Marysville-Union County Port Authority is a joint agreement between the City of Marysville, Ohio and Union County to promote transportation, economic development, housing, recreation, education, governmental operation, culture, research and the creation and preservation of jobs and employment opportunities. The City of Marysville Mayor (with the advice and consent of Council of the City) and the Union County Board of Commissioners appoint three members each, with a joint appointment from the City and County. Additional information may be obtained by writing to the Marysville-Union County Port Authority, 227 East 5<sup>th</sup> Street, Marysville, Ohio 43040.

##### West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, Seneca, Champaign, Sandusky, Wyandot and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2024, the County contributed \$2,204,372 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

##### NW 33 Innovation Corridor Council of Governments (COG)

The Council of Governments (COG) is a jointly governed organization involving the City of Marysville, Union County, the Marysville-Union County Port Authority and the City of Dublin. The COG was established to oversee and manage development of the NW 33 Innovation Corridor (US-33 Corridor). Its overall purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG's board consist of one member from each entity with a fifth member as appointed by the City of Marysville, Union County and the Marysville-Union County Port Authority. During 2024, the County did not contribute any amounts to the COG. Additional information may be obtained by writing to the City of Marysville, 209 South Main Street, Marysville, Ohio 43040.

##### Central Ohio Rural Planning Organization (CORPO)

The Central Ohio Rural Planning Organization (CORPO) is as designated as the "Rural Planning Organization" (RPO) for the counties surrounding the Columbus metropolitan planning area in the Mid-Ohio Regional Planning Commission's area of interest and designated by a MORPC agreement with ODOT. The Rural Planning Committee is the forum for cooperative decision-making that will be taking the required approval actions as the CORPO. The goal is for the State of Ohio is to designate the Rural Planning Committee as an Regional Transportation Planning Organization per 23 USC Section 135(m), as amended to enhance the planning, coordination and implementation of statewide strategic long-range transportation plans and transportation improvement programs, with an emphasis on addressing the needs of non-metropolitan areas of the State. Additional information may be obtained by writing MORPC, 111 Liberty Street, Suite 100, Columbus, Ohio 43215.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*JOINT VENTURES*

Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The COG Governing Board consists of one representative from each entity. Each entity has one third interest in the Council. The County has been appointed as the fiscal agent. In 2024, the County made \$80,349 in reimbursements to the COG. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

Tri-County Corrections Commission

The Tri-County Corrections Commission is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2024, Union County contributed \$2,048,269. Additional information may be obtained by writing to the Tri-County Corrections Commission, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

*INSURANCE PURCHASING POOLS*

The County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by forty-six counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management programs. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected Board of not more than nine trustees. Only County Commissioners of member counties are eligible to serve on the Board. No county may have more than one representative on the Board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

The County Commissioners Association of Ohio Service Corporation

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### County Employee Benefits Consortium of Ohio

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

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two thirds of the directors are County Commissioners of member Counties and one third are employees of the member Counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the Board of Directors of the CCAO and another is required to be a Board Member of the County Risk Sharing Authority, Inc. (CORSAs).

#### **B. Basis of Presentation**

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct 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. 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 proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

#### **C. 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

**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 and deferred inflows of resources 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 - This is the primary operating fund of the County. It accounts for and reports all financial resources of the general government, except those accounted for and reported in another fund.

County Board of Developmental Disabilities (Board of DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and State and federal grants.

Motor Vehicle and Gas Tax - This fund accounts for revenues derived from the sale of motor vehicle licenses, gasoline taxes, interest and a portion of the restrict sales tax. Expenditures are restricted by State law and sales tax ballot language to County road and bridge repair and improvement programs.

Capital Infrastructure - To account for various capital infrastructure purchases throughout the County.

Other governmental funds of the County are used to account for:

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 expenditure for specified purposes other than debt service or capital projects.

Nonmajor capital projects funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Nonmajor debt service funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows.

**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 County has presented the following major proprietary funds:

Sanitary Sewer - To account for the operations of the sewer collection system within the County.

Building and Development - To account for fees collected from the general public for building and construction permits.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

***Fiduciary Funds*** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County has no trust funds. The County's fiduciary funds are custodial funds which are used to account for property taxes, special assessments, and other "pass through" monies to be distributed to local governments other than the County.

#### **D. 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.

***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, current deferred outflows of resources, current liabilities and current 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 fund types are accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows 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. Fiduciary funds use the economic resources measurement focus.

#### **E. Basis of Accounting**

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

***Revenues - Exchange and Nonexchange Transactions*** - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal 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 thirty-one days of year end.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenues from sales taxes are recognized in the year in which the sales are made (See Note 7). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other 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, interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

*Deferred Outflows of Resources and Deferred Inflows of Resources* - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 14 and 15 for deferred outflows of resources related to net pension liability/asset and net OPEB asset, respectively.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements 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. Deferred inflows of resources include property taxes, payment in lieu of taxes and unavailable revenue. Property taxes and payment in lieu of 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 of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 14 and 15 for deferred inflows of resources related to net pension liability/asset and net OPEB asset, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

*Expense/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.

#### **F. Budgetary Data**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

All funds, other than custodial funds, are legally required to be budgeted and appropriated. The level of budgetary control is at the object level within each department. Although the legal level of budgetary control was established at the object level within each department level of expenditures, the County has elected to present budgetary statement comparisons at the fund and function levels of expenditures included within the basic financial statements. Budgetary modifications at the legal level of budgetary control may only be made by resolution of the County Commissioners.

Budgetary information for the Memorial Hospital of Union County and Airport Authority (component units) are not reported because they are not included in the entity for which the “appropriated budget” is adopted, and they do not maintain separate budgetary records.

**Tax Budget** - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2024.

**Estimated Resources** - The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund.

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission find the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2024.

**Appropriations** - A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriations resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund (the legal level of budgetary control) may be modified during the year by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. In the budgetary statements, the original budgeted amounts represent the original budgeted appropriations that covered the entire year of 2024. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2024.

**Lapsing of Appropriations** - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not re-appropriated.

**G. Cash and Investments**

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County’s records. Each fund’s interest in the pool is presented as “equity in pooled cash and cash equivalents” on the basic financial statements.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

County investments were limited to Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) securities, negotiable certificates of deposit, corporate bonds (Goldman Sachs, Citigroup, Wells Fargo, Toronto Dominion and JPMorgan Chase), commercial paper and the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

The County invested in STAR Ohio. 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 its 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 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. Interest revenue credited to the general fund during 2024 amounted to \$5,645,328 which includes \$4,580,645 assigned from other County funds.

Cash and cash equivalents that are held at West Con on behalf of the County Board of DD is recorded on the balance sheet as "cash with fiscal agent."

Cash and cash equivalents of the Airport Authority (component unit) are held by the County Treasurer and are included in the County's cash management pool. They are recorded as "equity in pooled cash and cash equivalents".

Cash and cash equivalents of the Hospital (component unit) are held by the component unit and are recorded as "cash and cash equivalents in segregated accounts" (including restricted amounts).

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. In addition to the general fund, interest is distributed by the County Treasurer to the treasurer prepaid interest fund, the federal LETF fund, the motor vehicle and gas tax fund, federal CHIP fund, multi building improvement fund, MVGT infrastructure fund, Sanitary Sewer fund, Main Street building fund, sales tax debt fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2024 amounted to \$446,092 and \$651, respectively.

An analysis of the County's investment account at year end is provided in Note 4.

#### **H. Inventories of Materials and Supplies**

On government-wide and fund financial statements, inventory of supplies are reported at cost and inventories held for resale are reported at lower of cost or market. Inventories are recorded on a first-in, first-out basis. Inventories are accounted for using the purchase method.

On the fund financial statements, reported material and supplies inventory is equally offset by a nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**I. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$5,000 and \$10,000 for infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of capital assets is also capitalized for the proprietary funds. In addition, assets having an estimated useful life of more than one year that are below the \$5,000 threshold and not considered repair or maintenance costs are collectively capitalized on the financial statements when the aggregate of those assets are considered significant.

All reported capital assets are depreciated except for land, infrastructure, easements and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for water and sewer lines were estimated based on the County's historical records of necessary improvements and replacements.

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land improvements	20 years	20 - 24 years
Buildings and improvements	6 - 40 years 20 - 50 years	6 - 50 years
Water and sewer lines	N/A	50 years
Equipment	5 - 10 years	5 - 10 years
Furniture and fixtures	10 years	10 years
Vehicles	5 - 8 years	5 - 8 years
Intangibles	30 years	30 years
Intangible leased assets	5 years	N/A

The County's infrastructure consists of roads and bridges. County roads and bridges (infrastructure reported in the governmental activities column of the statement of net position) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized. Additional disclosures about the condition assessment and maintenance cost regarding the County's roads and bridges appear in the required supplementary information. The County is reporting intangible right-to-use assets related to leased equipment and buildings. The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### **J. Compensated Absences**

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - vacation, sick leave and comp time. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

##### Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

##### Sick Leave

The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the County and, upon separation from service, the employee receives compensation in accordance with the severance policy. A liability for estimated value of sick leave that will be used by employees as time off and at separation is included in the liability for compensated absences.

##### Comp Time

The County's policy permits employees to accumulate earned but unused comp time, which are eligible for payment at the employee's current pay rate upon separation from employment.

##### **K. 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.

On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance classification in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

##### **L. Interfund Balances**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund loans receivables/payables". Receivables and payables resulting from routine lag between the dates interfund goods and services are provided or reimbursed expenditures occur are classified as "due to/due from other funds". Receivables and payables resulting from activity between the primary government and custodial funds are classified as "due to/due from external parties".

Interfund balances between governmental funds are eliminated in the governmental activities column of the statement of net position. Interfund balance between governmental activities and business-type activities are reported as "internal balance" on the statement of net position.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

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

All payables, accrued liabilities and long-term obligations are reported 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, 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. Bonds, capital leases, long-term notes and loans are recognized as a liability in the fund financial statements when due. Net pension liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

**N. Interfund Transactions**

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County. These interfund services provided and used are not eliminated in the process of consolidation.

**O. 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 the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable.

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

*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 Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 committed. The County Commissioners have by resolution authorized the County Auditor to assign fund balance. The County Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is 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.

On September 20, 2012, the Commissioners passed resolution 369-12 which established the Fiscal Management Policy of the County.

#### General Fund

The balance in the general fund at year end will contain approximately 17% (as determined by the Commissioners) of general fund appropriations, which would sustain the general fund for approximately two months. The general fund contingency line item shall also be a minimum of two percent of the general fund appropriations, unless the Commissioners determine a larger percentage is necessary.

#### Stabilization Fund

The stabilization fund was created to mitigate against cyclical changes in revenues and expenditures of the general fund. These funds will be used for replacing the carryover balance to guarantee the required beginning of year balance, to replace sales tax reimbursements or other revenue losses and providing dollars during economic downturns. The Commissioners shall determine the reserve balance in the stabilization fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the stabilization fund at December 31, 2024 was \$5,860,578 and is included in assigned \$3,980,255 and unassigned \$1,880,323 fund balances of the general fund.

#### Salary and Benefit Liability Fund

The salary and benefit liability fund was created to assist in the payment of leave for terminated or retired employees and to cover payroll expenses in any year when the number of pay periods exceeds 26. The Commissioners shall determine the reserve balance in the salary and benefit liability fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the salary and benefit liability fund at December 31, 2024 was \$2,331,486 and is included as committed for termination benefits in the fund balance of the general fund.

#### Capital Improvement Fund

The purpose of this fund is to provide dollars to assist in the payment of costs for projects involving the acquisition, construction or improvement of fixed assets of the county or of collaborations of which the county is a partner. The Commissioners shall determine the balance based on anticipated future capital needs. The balance in the capital improvement fund at December 31, 2024 was \$7,937,229, of which \$7,930,443 and is included in the assigned fund balance of the other governmental funds.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### **P. Net Position**

Net position represents the difference between assets plus deferred outflows of resources less liabilities and less deferred inflows of resources. Net investment 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. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

##### **Q. Bond Issuance Costs, Bond Premium/Discount and Accounting Loss**

On government-wide financial statements and in the enterprise funds, issuance costs are expensed during the year in which they incurred.

Bond premiums/discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds.

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

On the government-wide financial statements and proprietary fund financial statements bond premiums are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 11.A.

##### **R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2024.

##### **S. Estimates**

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

##### **T. 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, license fees, and tap in fees from the sewer and building and development departments.

Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### U. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension liability, net pension/OPEB asset, deferred outflows of resources and deferred inflows of resources related 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.

##### V. Fair Value Measurements

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.

#### NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

##### A. Change in Accounting Principles

For 2024, the County has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "*Omnibus 2022*", GASB Statement No. 100, "*Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*", Implementation Guide No. 2023-1 and GASB Statement No. 101, "*Compensated Absences*".

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously report by the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 had an effect on the financial statements of the County.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the County.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 had an effect on the financial statements of the County.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

**B. Deficit Fund Balances**

Fund balances at December 31, 2024 included the following individual fund deficits:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
Morris Beery Ditch Construction	\$ 203,627
Clark Yoder Ditch Construction	114,195

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

**C. Restatement of Net Position**

During 2024, there was a change in accounting principle related to the implementation of GASB Statement No. 101, "Compensated Absences". The effect of changing the accounting principle is shown in the table below.

	<u>12/31/2023 As Previously Reported</u>	<u>Change in Accounting Principle</u>	<u>12/31/2023 As Restated</u>
Net Position			
Governmental Activities	\$ 163,518,656	\$ (4,681,511)	\$ 158,837,145
Business-Type Activities	9,102,528	(118,644)	8,983,884
Total Net Position	<u>\$ 172,621,184</u>	<u>\$ (4,800,155)</u>	<u>\$ 167,821,029</u>
Proprietary Funds			
Major Funds:			
Sewer Fund	\$ 5,126,232	\$ (22,487)	\$ 5,103,745
Building Development Fund	3,976,296	(96,157)	3,880,139
Total Proprietary Funds	<u>\$ 9,102,528</u>	<u>\$ (118,644)</u>	<u>\$ 8,983,884</u>

**NOTE 4 - DEPOSITS AND INVESTMENTS**

**Primary Government**

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 demand 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.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accountants including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

#### **A. Cash and cash equivalents with fiscal agent**

At year end, the County had \$3,826,678 held with West Con for County Board of DD operations which is included on the financial statements of the County as part of "cash with fiscal agent."

#### **B. Deposits with Financial Institutions**

At December 31, 2024, the carrying amount of all County deposits was \$47,763,691, including cash in segregated accounts. As of December 31, 2024, \$47,234,762 of the County's bank balance of \$47,989,612 was covered by FDIC and the remaining was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial risk as discussed below.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2024, the County's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

**C. Investments**

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

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
<i>Fair value:</i>						
Corporate bond	\$ 18,942,580	\$ 4,968,790	\$ 3,001,530	\$ 990,390	\$ -	\$ 9,981,870
FHLB	25,905,795	5,953,520	3,962,399	4,763,700	3,802,040	7,424,136
FHLMC	17,917,537	1,993,760	1,444,852	-	-	14,478,925
US Governmental money market	1,465	1,465	-	-	-	-
Commercial paper	9,941,403	9,941,403	-	-	-	-
<i>Amortized cost:</i>						
STAR Ohio	98,897	98,897	-	-	-	-
<b>Total</b>	<b>\$ 72,807,677</b>	<b>\$ 22,957,835</b>	<b>\$ 8,408,781</b>	<b>\$ 5,754,090</b>	<b>\$ 3,802,040</b>	<b>\$ 31,884,931</b>

The weighted average of maturity of investments is 2.05 years.

The County's investments in federal agency securities (FHLB and FHLMC), negotiable CD's, commercial paper, and corporate bond are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

*Interest Rate Risk:* The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy addresses interest rate risk by requiring the consideration of market conditions and cash flow requirements in determining the term of an investment.

*Credit Risk:* The federal agency securities carry a rating of AA+ by Standard & Poor's and Aaa by Moody's. The corporate bonds are rated at a range of A to BBB+ by Standard & Poor's and A1 to A2 by Moody's. The negotiable certificates of deposit are not rated. STAR Ohio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

*Concentration of Credit Risk:* The County's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2024:

<u>Measurement/ Investment type</u>	<u>Measurement</u>	
	<u>Value</u>	<u>% of Total</u>
<i>Fair value:</i>		
Corporate bond	\$ 18,942,580	26.02
FHLB	25,905,795	35.58
FHLMC	17,917,537	24.61
US Governmental money market	1,465	-
Commercial paper	9,941,403	13.65
<i>Amortized cost:</i>		
STAR Ohio	<u>98,897</u>	<u>0.14</u>
Total	<u>\$ 72,807,677</u>	<u>100.00</u>

**D. Reconciliation of Cash and Investments to the Statement of Net Position**

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2024:

<u>Cash and investments per note</u>	
Cash with fiscal agent	\$ 3,826,678
Carrying amount of deposits	47,763,691
Investments	<u>72,807,677</u>
Total	<u>\$ 124,398,046</u>

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 102,339,953
Business-type activities	6,786,967
Component unit - Airport	999,835
Custodial funds	<u>14,271,291</u>
Total	<u>\$ 124,398,046</u>

**NOTE 5 - INTERFUND TRANSACTIONS**

A. Interfund loans receivable/payable at December 31, 2024 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Nonmajor governmental funds	Nonmajor governmental funds	\$ 190,760
Capital infrastructure fund	Nonmajor governmental funds	<u>1,733,912</u>
Total interfund loans		<u>\$ 1,924,672</u>

Interfund loans receivable/payable are short-term or long-term interfund loans and are expected to be repaid in the subsequent year or over the course of multiple years, respectively.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 5 - INTERFUND TRANSACTIONS - (Continued)**

- The primary purpose of the interfund loan in the amount of \$190,760 from the capital improvements fund (a nonmajor governmental fund) to the Clark Yoder Ditch construction fund (a nonmajor governmental fund) was to provide funding for the project. This was issued as manuscript debt and will be repaid over a 15 year period and carries a 5.00% interest rate.
- The primary purpose of the interfund in the amount of \$408,040 from the capital infrastructure fund (a major governmental fund) to the Morris Beery Ditch construction fund (a nonmajor governmental fund) was to fund construction of the ditch. This was issued as manuscript debt and will be paid over a 15 year period and carries a 5.50% interest rate.
- The primary purpose of the interfund in the amount of \$1,325,872 from the capital infrastructure fund (a major governmental fund) to the Millcreek Log Jam construction fund (a nonmajor governmental fund) was to fund construction of the ditch.

Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position. Interfund loans between governmental funds and enterprise funds are reported as internal balance on the government-wide statement of net position.

- B.** Interfund transfers for the year ended December 31, 2024, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 3,673,781
Board of development disabilities	700,000
Capital infrastructure	37,940
Nonmajor governmental funds	242,400

Transfers to capital infrastructure fund from:

General fund	1,700,000
Nonmajor governmental funds	349,750

Transfers to general fund from:

Capital infrastructure	139,350
Total	\$ 6,843,221

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

The transfers were for the following purposes:

- (a) Transfers of \$1,704,426 to nonmajor governmental funds from the general fund were to fund capital projects or for debt services payments
- (b) Transfers of \$630,090 from nonmajor governmental funds to nonmajor governmental funds were to fund capital projects or for debt service payments.
- (c) Transfers of \$2,049,750 from the general fund and Dublin Green TIF fund (a nonmajor governmental fund) to the capital infrastructure fund were to fund infrastructure projects.
- (d) Transfers of \$700,000 to nonmajor governmental funds from the board of DD were for to fund capital projects.
- (e) Transfers of \$139,350 from the capital infrastructure fund to the general fund were to fund capital projects or for debt service payments.
- (f) Transfers of \$1,969,355 to nonmajor governmental funds from the general fund are for the reclassification of local share amounts.

All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfers between governmental funds and enterprise funds are reported as transfers on the statement of activities.

#### NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised fair value. All property is required to be revaluated every six years. 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 real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 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. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2024 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2024 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 6 - PROPERTY TAXES - (Continued)**

The full tax rate for all County operations for the year ended December 31, 2024 was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	
Commercial/industrial/mineral	\$ 2,712,643,800
 <u>Public utility</u>	
Personal	<u>180,919,170</u>
Total assessed value	<u>\$ 2,893,562,970</u>

**NOTE 7 - PERMISSIVE SALES AND USE TAX**

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

In 2008, a supplemental sales tax increase of one quarter of one percent (.25%) was passed by ballot issue, effective July 1, 2008. Of the sales tax increase, 50% is allocated to the improvement and construction of county roads and bridges; and 50% for direct senior services including meals on wheels, home health care and transportation.

Proceeds of the tax are credited to the general fund, the motor vehicle and gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2024 amounted to \$14,613,444 for the general fund, \$1,826,357 for the motor vehicle and gas tax fund and \$1,826,350 for the senior services fund (a nonmajor governmental fund).

**NOTE 8 - RECEIVABLES**

**A. Receivables**

Receivables at December 31, 2024, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, and intergovernmental receivables arising from grants, loans, notes entitlements, leases and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2024. All receivables are expected to be collected within the subsequent year with the exception of the opioid settlement receivable which will be collected over the course of the settlement agreements. Receivables in the amount of \$496,030 will not be received within one year.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 8 - RECEIVABLES - (Continued)**

A summary of the principal items of “due from other governments” as reported on the fund financial statements follows:

<u>General fund</u>	<u>Amount</u>
Homestead and rollback	\$ 538,730
Local government	291,828
Casino tax revenue	<u>511,341</u>
Total	<u>1,341,899</u>
<u>County Board of DD</u>	
Homestead and rollback	<u>457,907</u>
Total	<u>457,907</u>
<u>Motor Vehicle and Gas Tax</u>	
Motor vehicle and gas tax	<u>3,751,615</u>
Total	<u>3,751,615</u>
<u>Nonmajor governmental funds</u>	
911 emergency	72,083
Senior services	11,613
Sheriff policing rotary	107,585
ADAMH	3,728,721
DARE community education	
Public assistance	230,175
Child support enforcement services	72,100
Honda TIF	<u>188</u>
Total nonmajor governmental funds	<u>4,222,465</u>
Total governmental funds	<u>\$ 9,773,886</u>

**B. Leases Receivable**

The County is reporting leases receivable of \$518,308 in the general fund. For 2024, the County recognized lease revenue of \$129,339, which is reported in rental income, and interest revenue of \$18,546.

The County has entered into lease agreements for building space rental with multiple companies at varying years and terms as follows:

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Health District	2022	9	2029	Quarterly
USDA AG Center	2022	2	2027	Monthly
Soil and Water Office Space	2022	3	2025	Yearly

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 8 - RECEIVABLES - (Continued)**

Lease payments will be paid into the general fund. The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 146,630	\$ 17,038	\$ 163,668
2026	120,327	11,961	132,288
2027	102,509	7,797	110,306
2028	83,841	4,485	88,326
2029	<u>65,001</u>	<u>1,243</u>	<u>66,244</u>
Total	<u>\$ 518,308</u>	<u>\$ 42,524</u>	<u>\$ 560,832</u>

**C. Loans Receivable**

In 2019, the County loaned the Union County General Health District to assist in renovations. At December 31, 2024, County had an outstanding loan receivable of \$261,083. There was principal repayment of \$49,238 that is reported in rental income. The following is a schedule of future payments under the loan agreement:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 51,136	\$ 9,198	\$ 60,334
2026	53,107	7,227	60,334
2027	55,155	5,180	60,335
2028	57,280	3,054	60,334
2029	<u>44,405</u>	<u>847</u>	<u>45,252</u>
Total	<u>\$ 261,083</u>	<u>\$ 25,506</u>	<u>\$ 286,589</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 9 - CAPITAL ASSETS**

A. Capital asset activity for the governmental activities for the year ended December 31, 2024, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/2024</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 914,742	\$ -	\$ -	\$ 914,742
Construction in progress	2,424,904	734,890	(750,655)	2,409,139
Easements	121,333	-	-	121,333
Infrastructure	<u>78,687,681</u>	<u>-</u>	<u>-</u>	<u>78,687,681</u>
Total capital assets, not being depreciated/amortized	<u>82,148,660</u>	<u>734,890</u>	<u>(750,655)</u>	<u>82,132,895</u>
<i>Capital assets, being depreciated/amortized:</i>				
Land improvements	1,815,970	-	-	1,815,970
Buildings	44,578,450	383,257	-	44,961,707
Equipment	8,212,990	637,311	(23,182)	8,827,119
Furniture and fixtures	1,742,677	27,898	-	1,770,575
Vehicles	12,458,674	2,662,847	(1,319,264)	13,802,257
Intangibles	1,292,600	5,300	-	1,297,900
Intangible right-to-use assets:				
Equipment	641,237	59,639	(3,761)	697,115
Building space	<u>565,751</u>	<u>-</u>	<u>(16,474)</u>	<u>549,277</u>
Total capital assets, being depreciated/amortized	<u>71,308,349</u>	<u>3,776,252</u>	<u>(1,362,681)</u>	<u>73,721,920</u>
<i>Less: accumulated depreciation/amortization:</i>				
Land improvements	(1,179,110)	(72,394)	-	(1,251,504)
Buildings	(30,455,146)	(1,510,462)	-	(31,965,608)
Equipment	(7,005,646)	(819,084)	23,182	(7,801,548)
Furniture and fixtures	(1,461,198)	(93,573)	-	(1,554,771)
Vehicles	(10,829,600)	(932,977)	738,197	(11,024,380)
Intangibles	(926,145)	(90,979)	-	(1,017,124)
Intangible right-to-use assets:				
Equipment	(148,137)	(180,226)	20,235	(308,128)
Building space	<u>(127,643)</u>	<u>(47,349)</u>	<u>-</u>	<u>(174,992)</u>
Total accumulated depreciation/amortization	<u>(52,132,625)</u>	<u>(3,747,044)</u>	<u>781,614</u>	<u>(55,098,055)</u>
Total capital assets being depreciated/amortized, net	<u>19,175,724</u>	<u>29,208</u>	<u>(581,067)</u>	<u>18,623,865</u>
Governmental activities capital assets, net	<u>\$ 101,324,384</u>	<u>\$ 764,098</u>	<u>\$ (1,331,722)</u>	<u>\$ 100,756,760</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 9 - CAPITAL ASSETS - (Continued)**

Depreciation expense was charged to functions/programs of the governmental activities as follows:

**Governmental activities:**

General government:

Legislative and executive	\$ 2,036,098
Judicial	250,945
Human services	129,098
Public works	711,808
Public safety	515,467
Health	<u>103,628</u>
Total depreciation expense - governmental activities	<u>\$ 3,747,044</u>

**B.** A summary of the business-type activities capital assets for the year ended December 31, 2024 is as follows.

	Balance			Balance
	<u>12/31/2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/2024</u>
<b><u>Business-type activities:</u></b>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 28,541	\$ -	\$ -	\$ 28,541
<i>Total capital assets, not being depreciated</i>	<u>28,541</u>	<u>-</u>	<u>-</u>	<u>28,541</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	325,004	-	-	325,004
Buildings and improvements	6,141,940	-	-	6,141,940
Equipment	214,248	15,957	-	230,205
Furniture and fixtures	6,521	-	-	6,521
Vehicles	258,620	212,156	(31,925)	438,851
Water and sewer lines	223,368	-	-	223,368
Intangibles	<u>2,030</u>	<u>-</u>	<u>-</u>	<u>2,030</u>
<i>Total capital assets, being depreciated</i>	<u>7,171,731</u>	<u>228,113</u>	<u>(31,925)</u>	<u>7,367,919</u>
Less: accumulated depreciation:				
Land improvements	(293,478)	-	-	(293,478)
Buildings and improvements	(1,028,230)	(122,522)	2,514	(1,148,238)
Equipment	(153,492)	(14,323)	(2,514)	(170,329)
Furniture and fixtures	(4,323)	(352)	-	(4,675)
Vehicles	(232,895)	(58,511)	31,925	(259,481)
Water and sewer lines	(216,499)	(2,112)	-	(218,611)
Intangibles	<u>(2,030)</u>	<u>-</u>	<u>-</u>	<u>(2,030)</u>
Total accumulated depreciation	<u>(1,930,947)</u>	<u>(197,820)</u>	<u>31,925</u>	<u>(2,096,842)</u>
Total capital assets, being depreciated, net	<u>5,240,784</u>	<u>30,293</u>	<u>-</u>	<u>5,271,077</u>
Business-type activities capital assets, net	<u>\$ 5,269,325</u>	<u>\$ 30,293</u>	<u>\$ -</u>	<u>\$ 5,299,618</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 9 - CAPITAL ASSETS - (Continued)**

Depreciation expense was charged to enterprise funds of the County as follows:

**Business-type activities:**

Sewer	\$ 134,002
Building and development	<u>63,818</u>
Total depreciation expense - business-type activities	<u><u>\$ 197,820</u></u>

**NOTE 10 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service, standard work week, and department policy. All accumulated, unused vacation and compensatory time is paid upon separation from the County. County employees who have ten or more years of service are paid upon eligible retirement (under OPERS and STRS Ohio guidelines) for one-fourth of the value of their accumulated, unused sick leave up to a maximum of thirty days.

**B. Employee Health Insurance**

The County provides employee co-pay medical/surgical benefits through Anthem, a preferred provider organization (PPO) selected by the County Employees Benefits Consortium of Ohio (CEBCO). CEBCO's rates are tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the fully insured program, there is a \$1,000/\$2,000 deductible for PPO network providers, and a \$2,000/\$4,000 per year single/family deductible for non-network providers.

THIS SPACE INTENTIONALLY LEFT BLANK



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 11 - LONG-TERM OBLIGATIONS**

**A. Governmental Activities Long-Term Obligations**

Due to the implementation of GASB Statement No. 101 (see Note 3 for detail), the County has restated compensated absences as of December 31, 2023 which is reflected in the schedule below. A schedule of changes in long-term obligations of the County during 2024 follows.

	Interest Rate	Restated Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024	Amount Due in One Year
<b>Governmental activities:</b>						
<u>General obligation bonds:</u>						
2021 security technology & equipment	4.00%	\$ 458,000	\$ -	\$ (13,000)	\$ 445,000	\$ 13,000
2021 Justice Center	4.00%	3,102,000	-	(87,000)	3,015,000	87,000
Total general obligation bonds		3,560,000	-	(100,000)	3,460,000	100,000
<u>Sales tax revenue bonds</u>						
Sales tax revenue bonds, Series 2018	2.00-5.00%	7,795,000	-	(605,000)	7,190,000	630,000
Total sales tax revenue bonds		7,795,000	-	(605,000)	7,190,000	630,000
<u>OPWC Loans - Direct Borrowing</u>						
OPWC Loans - Raymond Peoria	0.00%	474,250	-	(37,940)	436,310	37,940
<u>Other long-term obligations</u>						
Unamortized premiums on bonds		1,144,095	-	(64,871)	1,079,224	-
Compensated absences*		7,774,786	1,232,361	-	9,007,147	4,450,300
Notes payable - finance purchase		97,919	1,234,232	(386,791)	945,360	252,710
Leases payable		928,262	59,639	(186,633)	801,268	182,372
Net pension liability		46,906,438	-	(3,895,977)	43,010,461	-
Net OPEB liability		942,667	-	(942,667)	-	-
Total other long-term obligations		57,794,167	2,526,232	(5,476,939)	54,843,460	4,885,382
Total governmental activities		\$ 69,623,417	\$ 2,526,232	\$ (6,219,879)	\$ 65,929,770	\$ 5,653,322

\*The change in compensated absences liability is presented as a net change.

All general obligation bonds are supported by the full faith and credit of Union County. General obligation bonds are presented as a liability in the governmental activities and are payable from unvoted property tax revenues to the extent that other resources are not available to meet annual principal and interest expenditures.

2021 Security Technology & Equipment and 2021 Justice Center General Obligation Bonds

During 2021, the County issued \$3,765,000 in general obligation bonds to refund the various purpose notes, Series 2020. The issue is comprised of current interest bonds, par value \$3,765,000. The interest rates on the current interest bonds are 4.00%. Interest payments on the current interest bonds are due on June 1 and December 1 of each year. The final maturity stated in the issue is December 1, 2046. Principal and interest payments are made from the bond retirement fund (a nonmajor governmental fund).

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

##### Sales Tax Revenue Bonds, Series 2018

On March 28, 2018, the County issued \$10,865,000 in sales tax receipt bonds (sales tax revenue bonds, series 2018) to refund the Series 2017 Bond Anticipation Notes. The issuance is comprised of \$8,080,000 in series bonds and \$2,785,000 in term bonds. The bonds carry interest rates ranging from 2.00-5.00% and have a final maturity date of December 1, 2037. \$3,400,000 of the original issuance are not included in the calculation of “net investment in capital assets” since the County will not own Cosgray Roundabout.

The County has pledged future sales tax revenues, net of specified operating expenses, to repay the series 2012 sales tax revenue refunding bonds that were used for refunding the previous 2002 London Avenue building bonds and the sales tax revenue bonds, series 2018 that were used to fund the previous series 2017 bond anticipation notes. Both bond issuances are payable from sales tax revenues that are transferred to the sales tax debt fund to make the required principal and interest payments and are payable through 2022 and 2037, respectively. Annual principal and interest payments on the bonds are expected to require approximately 6.45% of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$9,080,825. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$603,333, \$315,158 and \$14,613,444, respectively.

##### Ohio Public Works Commission (OPWC) Loans

The County has entered into loan agreements with the OPWC to finance the Raymond Peoria sanitary sewer project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the debt service fund (a nonmajor governmental fund).

##### Compensated absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid.

##### Notes payable - finance purchase

Notes payable – finance purchase payments have been reclassified and are reflected as debt service expenditures in the basic financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.

Vehicles in the amount of \$1,602,703 have been capitalized, which is equal to the present value of the future minimum lease payment at the time of acquisition. A corresponding liability was recorded. Accumulated depreciation on the vehicles totaled \$355,175, leaving a current book value of \$1,247,528.

Principal and interest payments in 2024 totaled \$386,791 and \$9,329, respectively, are reported as debt service payments in the Motor Vehicle and Gas Tax fund.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)**

The following is a schedule of the future minimum finance purchase payments required under the notes payable - finance purchases and the present value of the future minimum finance purchase payments as of December 31, 2024:

Fiscal Year Ending December 31,	Amount
2025	\$ 312,521
2026	277,980
2027	277,980
2028	227,332
Total minimum finance purchase payment	1,095,813
Less: amount representing interest	(150,453)
Present value of minimum finance purchase payments	\$ 945,360

Leases payable

The County has entered into lease agreements for the intangible right-to-use equipment and buildings. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the general fund and the certificate title administration fund (a nonmajor governmental fund).

The County has entered into lease agreements for copier equipment and building space at varying years and terms as follows:

<u>Lease</u>	Lease Commencement Date	Years	Lease End Date	Payment Method
Treasurer copier	2022	2.5	2024	Monthly
Sheriff postage	2022	2.5	2024	Monthly
Veterans copier	2022	3.5	2025	Monthly
Juvenile probate copier	2022	4	2026	Monthly
Clerk of courts copier	2022	4	2026	Monthly
Clerk of courts building	2022	9	2031	Monthly
Commissioner copier	2022	4	2026	Monthly
Sheriff - Taylor building	2022	3	2024	Yearly
Sheriff - tasers and body camera	2023	4	2027	Yearly
Sheriff - in car cameras	2023	4	2027	Yearly
Prosecutor copier	2024	5	2029	Monthly

The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 182,372	\$ 24,022	\$ 206,394
2026	182,319	18,368	200,687
2027	188,560	12,574	201,134
2028	77,565	6,598	84,163
2029	71,543	4,110	75,653
2030-2034	98,909	2,240	101,149
Total	\$ 801,268	\$ 67,912	\$ 869,180

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)**

Net Pension Liability

See Note 14 for details on the net pension liability. The general fund, board of DD fund, motor vehicle and gas tax fund, public assistance fund (a nonmajor governmental fund) and 9-1-1 emergency fund (a nonmajor governmental fund) are the most significant funds that have been used in prior years to liquidate the net pension liability.

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2024, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 100,000	\$ 17,800	\$ 117,800	\$ 630,000	\$ 292,975	\$ 922,975
2026	105,000	17,280	122,280	645,000	275,650	920,650
2027	110,000	16,720	126,720	680,000	243,400	923,400
2028	115,000	16,160	131,160	655,000	209,400	864,400
2029	120,000	15,560	135,560	680,000	183,200	863,200
2030 - 2034	670,000	68,240	738,240	2,425,000	566,800	2,991,800
2035 - 2039	810,000	49,600	859,600	1,475,000	119,400	1,594,400
2040 - 2044	980,000	27,000	1,007,000	-	-	-
2045 - 2046	450,000	3,520	453,520	-	-	-
Total	<u>\$ 3,460,000</u>	<u>\$ 231,880</u>	<u>\$ 3,691,880</u>	<u>\$ 7,190,000</u>	<u>\$ 1,890,825</u>	<u>\$ 9,080,825</u>

Year Ended December 31,	Loans - Direct Borrowing		
	Principal	Interest	Total
2025	\$ 37,940	\$ -	\$ 37,940
2026	37,940	-	37,940
2027	37,940	-	37,940
2028	37,940	-	37,940
2029	37,940	-	37,940
2030 - 2034	189,700	-	189,700
2035 - 2036	56,910	-	56,910
Total	<u>\$ 436,310</u>	<u>\$ -</u>	<u>\$ 436,310</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)**

**C. Business-Type Activities Long-Term Obligations**

Due to the implementation of GASB Statement No. 101 (see Note 3 for detail), the County has restated compensated absences as of December 31, 2023 which is reflected in the schedule below. A schedule of changes in long-term obligations of the County during 2024 follows.

	Interest Rate	Restated Balance 12/31/23	Additions	Reductions	Balance 12/31/24	Amount Due in One Year
<b>Business-type activities:</b>						
<u>Other long-term obligations:</u>						
Compensated absences*	N/A	\$ 172,420	\$ 16,962	\$ -	\$ 189,382	\$ 78,407
USDA - Collection Revenue						
Bond - Direct Borrowing	3.25%	574,938	-	(11,028)	563,910	11,386
OPWC loans - direct borrowing	N/A	314,115	-	(16,532)	297,583	16,532
Net OPEB liability	N/A	41,395	-	(41,395)	-	-
Net pension liability	N/A	1,974,250	-	(48,715)	1,925,535	-
Total other long-term obligations		<u>3,077,118</u>	<u>16,962</u>	<u>(117,670)</u>	<u>2,976,410</u>	<u>106,325</u>
Total business-type activities		<u>\$ 3,077,118</u>	<u>\$ 16,962</u>	<u>\$ (117,670)</u>	<u>\$ 2,976,410</u>	<u>\$ 106,325</u>

\*The change in compensated absences liability is presented as a net change.

Compensated absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid.

Wastewater Collection System Revenue Bond - Series 2014

On September 30, 2014 the County issued \$643,000 of USDA Wastewater Collection System Revenue Bonds. These bonds bear an interest rate of 3.25% and mature on September 1, 2054. The bonds are issued for the purpose of acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. These bonds will be paid solely from the revenue of the utility out of the sewer fund.

These bonds are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale.

The County has pledged future wastewater customer revenues, net of specified operating expenses, to repay the series 2014 wastewater revenue bonds that were used for acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. The series 2014 wastewater revenue bonds are payable from wastewater customer net revenues and are payable through 2054. Annual principal and interest payments on the bonds are expected to require approximately 2.97% of net revenues and 6.86% of operating revenue. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$891,128. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents within the sanitary sewer fund) were \$11,028, \$18,686, and \$999,406, respectively.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)**

OPWC Loans

The County’s sanitary sewer district fund received a loan from OPWC for Millcreek Estates project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county’s undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the sanitary sewer district fund.

Net Pension Liability

See Note 14 for details on the net pension liability. Payments will be made from the sanitary sewer district fund and building and development fund.

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2024, are as follows:

Year Ended December 31,	USDA Revenue Bonds - Sewer			OPWC Loans - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 11,386	\$ 18,327	\$ 29,713	\$ 16,532	\$ -	\$ 16,532
2026	11,756	17,957	29,713	16,532	-	16,532
2027	12,138	17,575	29,713	16,532	-	16,532
2028	12,533	17,180	29,713	16,532	-	16,532
2029	12,940	16,773	29,713	16,532	-	16,532
2030 - 2034	71,288	77,277	148,565	82,660	-	82,660
2035 - 2039	83,650	64,915	148,565	82,660	-	82,660
2040 - 2043	98,156	50,409	148,565	49,603	-	49,603
2045 - 2049	115,178	33,388	148,566	-	-	-
2050 - 2054	134,885	13,415	148,300	-	-	-
Total	\$ 563,910	\$ 327,216	\$ 891,126	\$ 297,583	\$ -	\$ 297,583

**E. Legal Debt Margin**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The code further provides that the total voted and un-voted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2024 are an overall debt limit of \$67,379,074 and an un-voted debt limit of \$25,475,630.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 12 - CONTRACTUAL COMMITMENTS**

The County had the following outstanding contractual commitments as of December 31, 2024:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Trucco Construction Co. Inc	\$ 2,341,580	\$ 95,664
Strand Associates	309,237	40,108

**NOTE 13 - RISK MANAGEMENT**

**Property and Liability Insurance**

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2024, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee’s benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper’s additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

**Property**

- Blanket; all risks of direct physical loss or damage to property \$125,000,000 annual aggregate pool limit for flood and earthquake

**Liability**

- Automobile \$1,000,000 each occurrence
- Uninsured/Underinsured Motorists \$250,000 each occurrence
- General \$1,000,000 each occurrence
- Stop Gap \$1,000,000 each occurrence
- Law Enforcement \$1,000,000 each occurrence
- Errors and Omissions \$1,000,000 each occurrence

**Crime**

- Employee Dishonesty/Faithful Performance \$1,000,000 each occurrence
- Money and Securities (inside) \$1,000,000 each occurrence
- Money and Securities (outside) \$1,000,000 each occurrence
- Money Orders and Counterfeit 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
- Individual Public Official Bond Excess \$250,000 each occurrence
- Claims Expense \$1,000 each occurrence

**Equipment Breakdown**

- \$100,000,000 each accident

Deductible: \$2,500 each on every loss and/or claim and or occurrence.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 13 - RISK MANAGEMENT - (Continued)**

The Mental Health and Recovery Board has property and liability insurance with Huntington Insurance Company for ten complexes. Each complex has a \$1,000,000 general liability policy with an automobile liability of \$1,000,000.

The Board of Developmental Disabilities has a professional liability insurance policy with coverage of \$3,000,000 per occurrence, and \$5,000,000 in the aggregate.

The Union County Airport Authority has a property insurance policy with CORSA and a liability insurance policy through United States Aircraft Insurance Group. The airport premises have a \$1,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2024, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the County is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any County leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

##### ***Net Pension Liability (Asset) and Net OPEB Asset***

The net pension liability (asset) and the net OPEB asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions 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 net pension/OPEB liability (asset) represents 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 calculation is 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 this estimate 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/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability (asset) 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 due to other governments on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

#### ***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - Union County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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):

<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>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<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 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<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>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<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.

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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the 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 3.00%. 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 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

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

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

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

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

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$4,274,603 for 2024. Of this amount, \$479,747 is reported as due to other governments.

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

Plan Description - Licensed teachers participate in STRS, 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 website at [www.strosoh.org](http://www.strosoh.org).

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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% of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective Aug. 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 Aug. 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.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective Aug. 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 Aug. 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 of their member contributions and 11.09% of the 14% 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% of the 14% 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% of the 14% member rate is deposited into the member's DC account and the remaining 2% 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 50 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 Ohio 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 Ohio bearing the risk of investment gain or loss on the account. STRS Ohio therefore has included all three plan options in the GASB 68 schedules of employer allocations and pension amounts by employer.

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.

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% was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

The County's contractually required contribution to STRS was \$215,000 for 2024. Of this amount, \$16,822 is reported as due to other governments

***Net Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.18967500%	0.19578500%	0.00904845%	
Proportion of the net pension liability/asset current measurement date	<u>0.19734200%</u>	<u>0.18564600%</u>	<u>0.00930980%</u>	
Change in proportionate share	<u>0.00766700%</u>	<u>-0.01013900%</u>	<u>0.00026135%</u>	
Proportionate share of the net pension liability	\$ 43,144,640	\$ -	\$ 1,791,356	\$ 44,935,996
Proportionate share of the net pension asset	-	(476,534)	-	(476,534)
Pension expense	5,747,880	35,000	(29,794)	5,753,086

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred outflows of resources</b>				
Differences between expected and actual experience	\$ 705,162	\$ 19,310	\$ 112,807	\$ 837,279
Net difference between projected and actual earnings on pension plan investments	8,708,426	77,503	-	8,785,929
Changes of assumptions	-	17,686	82,554	100,240
Changes in employer's proportionate percentage/ difference between employer contributions	888,760	-	60,961	949,721
Contributions subsequent to the measurement date	4,194,034	80,569	108,231	4,382,834
Total deferred outflows of resources	<u>\$ 14,496,382</u>	<u>\$ 195,068</u>	<u>\$ 364,553</u>	<u>\$ 15,056,003</u>

	OPERS - Combined	STRS	Total
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 47,135	\$ 981	\$ 48,116
Net difference between projected and actual earnings on pension plan investments	-	154,022	154,022
Changes of assumptions	-	62,139	62,139
Changes in employer's proportionate percentage/ difference between employer contributions	-	4,988	4,988
Total deferred inflows of resources	<u>\$ 47,135</u>	<u>\$ 222,130</u>	<u>\$ 269,265</u>

\$4,382,834 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/increase to the net pension liability/asset in the year ending December 31, 2025.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2025	\$ 2,818,601	\$ 11,825	\$ (87,406)	\$ 2,743,020
2026	3,166,571	21,320	179,486	3,367,377
2027	5,557,229	44,660	(30,402)	5,571,487
2028	(1,240,053)	(12,829)	(27,486)	(1,280,368)
2029	-	1,299	-	1,299
Thereafter	-	1,089	-	1,089
Total	<u>\$ 10,302,348</u>	<u>\$ 67,364</u>	<u>\$ 34,192</u>	<u>\$ 10,403,904</u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of 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 actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2023, compared to the December 31, 2022 actuarial valuation, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 2.30%, simple through 2024, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2023, then 2.05% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Actuarial cost method	Individual entry age



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.20% for 2023.

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

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	24.00 %	2.85 %
Domestic equities	21.00	4.27
Real estate	13.00	4.46
Private equity	15.00	7.52
International equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	<u>100.00 %</u>	<u></u>

**Discount Rate** - The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

***Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate***

- The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 67,921,259	\$ 43,144,640	\$ 22,537,696
Combined Plan	(288,356)	(476,534)	(624,772)

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 and June 30, 2023, actuarial valuations are presented below:

	June 30, 2024	June 30, 2023
Inflation	2.50%	2.50%
Projected salary increases	Varies by service from 2.50% to 8.50%	Varies by service from 2.50% to 8.50%
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2024 actuarial valuation, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% 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% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% 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% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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 Real 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 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00% 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 the rates described previously. 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% was applied to all periods of projected benefit payments 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 represents the proportionate share of the net pension liability as of June 30, 2024, calculated using the current period discount rate assumption of 7.00%, as well as what the 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%) or one percentage point higher (8.00%) than the current assumption:

	Current		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 2,889,771	\$ 1,791,356	\$ 862,285

**Assumption and Benefit Changes Since the Prior Measurement Date** - The discount rate remained at 7.00% for June 30, 2024 valuation.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 15 - POSTEMPLOYMENT BENEFITS

##### *Net OPEB Asset*

See Note 14 for a description of the net OPEB asset.

##### *Plan Description - Ohio Public Employees Retirement System (OPERS)*

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

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

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

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

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

**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;

**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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

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> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b>January 1, 2015 through</b> <i>December 31, 2021</i>	<b>January 1, 2015 through</b> <i>December 31, 2021</i>	<b>January 1, 2015 through</b> <i>December 31, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

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

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

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% 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 50.00% 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 10.00% 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 20.00% 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

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 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% 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 4.00%. 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 \$13,428 for 2024. Of this amount, \$1,507 is reported as due to other governments.

#### ***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.

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% of covered payroll. For 2024, STRS did not allocate any employer contributions to post-employment health care.

#### ***Net OPEB Assets, OPEB Expense, and Deferred Outflows or 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. STRS's total OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	0.18632700%	0.00904845%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.19317600%</u>	<u>0.00930980%</u>	
Change in proportionate share	<u>0.00684900%</u>	<u>0.00026135%</u>	
Proportionate share of the net OPEB asset	\$ (1,455,938)	\$ (176,589)	\$ (1,632,527)
OPEB expense	(208,529)	(24,801)	(233,330)

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	\$ -	\$ 7,677	\$ 7,677
Net difference between projected and actual earnings on OPEB plan investments	874,372	-	874,372
Changes of assumptions	374,831	21,735	396,566
Changes in employer's proportionate percentage/ difference between employer contributions	-	814	814
Contributions subsequent to the measurement date	13,428	-	13,428
Total deferred outflows of resources	<u>\$ 1,262,631</u>	<u>\$ 30,226</u>	<u>\$ 1,292,857</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

	OPERS	STRS	Total
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 207,222	\$ 19,027	\$ 226,249
Net difference between projected and actual earnings on OPEB plan investments	-	7,581	7,581
Changes of assumptions	625,864	79,639	705,503
Changes in employer's proportionate percentage/ difference between employer contributions	68,030	9,600	77,630
Total deferred inflows of resources	<u>\$ 901,116</u>	<u>\$ 115,847</u>	<u>\$ 1,016,963</u>

\$13,428 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2025	\$ (84,443)	\$ (27,738)	\$ (112,181)
2026	47,153	(13,158)	33,995
2027	680,621	(16,590)	664,031
2028	(295,244)	(15,529)	(310,773)
2029	-	(12,836)	(12,836)
Thereafter	-	230	230
Total	<u>\$ 348,087</u>	<u>\$ (85,621)</u>	<u>\$ 262,466</u>

**Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	2.75 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	5.70%
Prior Measurement date	5.22%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	3.77%
Prior Measurement date	4.05%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2038
Prior Measurement date	5.50% initial, 3.50% ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.00% for 2023.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

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. The System’s 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’s 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 Trusts (REITs)	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>	<u></u>

**Discount Rate** - A single discount rate of 5.70% 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%. 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% and a municipal bond rate of 3.77%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate** - The following table presents the proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.70%, as well as what the proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70%) or one-percentage-point higher (6.70%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ 800,140	\$ (1,455,938)	\$ (3,324,775)

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

***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 1.00% lower or 1.00% 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%. 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% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ (1,516,394)	\$ (1,455,938)	\$ (1,387,340)

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 actuarial valuation, compared with June 30, 2023 actuarial valuation, are presented below:

	June 30, 2024		June 30, 2023	
Projected salary increases	Varies by service from 2.50% to 8.50%		Varies by service from 2.50% to 8.50%	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	7.50%	4.14%
Medicare	-112.22%	3.94%	-10.94%	4.14%
Prescription Drug				
Pre-Medicare	8.00%	3.94%	-11.95%	4.14%
Medicare	-15.14%	3.94%	1.33%	4.14%

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

For the June 30, 2024 actuarial valuation, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% 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% 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.

For the prior measurement date, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% 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% 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, 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.

**Assumption Changes Since the Prior Measurement Date** - The discount rate remained unchanged at 7.00% for the June 30, 2024 valuation.

**Benefit Term Changes Since the Prior Measurement Date** - 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.

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

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

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

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total OPEB liability was 7.00% 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 those 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 fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

*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%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the proportionate share of 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	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ (143,579)	\$ (176,589)	\$ (205,315)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ (207,256)	\$ (176,589)	\$ (139,708)

**NOTE 16 - OTHER COMMITMENTS**

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,529,349
County Board of DD	110,267
Motor Vehicle and Gas Tax	10,625
Capital Infrastructure	175,272
Other governmental	4,037,730
Total	\$ 5,863,243

THIS SPACE INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 17 - FUND BALANCE**

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

Fund balance	General	County Board of DD	Motor Vehicle and Gas Tax	Capital Infrastructure Cash	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>						
Materials and supplies inventory	\$ 126,666	\$ 1,532	\$ 560,197	\$ -	\$ 22,220	\$ 710,615
Prepayments	488,211	12,401	1,132	78,787	44,458	624,989
Loans	261,083	-	-	-	-	261,083
Unclaimed monies	234,990	-	-	-	-	234,990
<b>Total nonspendable</b>	<u>1,110,950</u>	<u>13,933</u>	<u>561,329</u>	<u>78,787</u>	<u>66,678</u>	<u>1,831,677</u>
<b>Restricted:</b>						
Legislative and executive programs	-	-	-	-	2,732,995	2,732,995
Judicial programs	-	-	-	-	1,796,882	1,796,882
Public safety programs	-	-	-	-	5,152,256	5,152,256
Public works projects	-	-	-	-	1,702,568	1,702,568
Health programs	-	-	-	-	6,548,820	6,548,820
Human services programs	-	7,329,538	-	-	7,610,034	14,939,572
Economic development programs	-	-	-	-	3,856	3,856
Debt service	-	-	-	-	329,902	329,902
Capital projects	-	-	-	-	8,695,633	8,695,633
<b>Total restricted</b>	<u>-</u>	<u>7,329,538</u>	<u>-</u>	<u>-</u>	<u>34,572,946</u>	<u>41,902,484</u>
<b>Committed:</b>						
Economic development and assistance programs	-	-	-	-	491,904	491,904
Capital projects	-	-	-	24,506,220	141,216	24,647,436
Termination benefits	2,331,486	-	-	-	-	2,331,486
<b>Total committed</b>	<u>2,331,486</u>	<u>-</u>	<u>-</u>	<u>24,506,220</u>	<u>633,120</u>	<u>27,470,826</u>
<b>Assigned:</b>						
Legislative and executive programs	1,014,810	-	-	-	-	1,014,810
Judicial programs	258,844	-	-	-	-	258,844
Public safety programs	202,577	-	-	-	-	202,577
Human services programs	11,758	-	-	-	-	11,758
Other	41,360	-	-	-	-	41,360
Subsequent years appropriations	4,079,515	-	-	-	-	4,079,515
Capital projects	-	-	-	-	7,930,443	7,930,443
<b>Total assigned</b>	<u>5,608,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,930,443</u>	<u>13,539,307</u>
Unassigned (deficit)	14,718,804	-	(1,706,889)	-	(317,822)	12,694,093
<b>Total fund balances</b>	<u>\$ 23,770,104</u>	<u>\$ 7,343,471</u>	<u>\$ (1,145,560)</u>	<u>\$ 24,585,007</u>	<u>\$ 42,885,365</u>	<u>\$ 97,438,387</u>

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 17 - FUND BALANCE - (Continued)

Legislative and executive programs primarily include programs associated with the County Auditor including real estate assessment, County Commissioners, County Prosecutor, County Recorder and County Treasurer. Judicial programs primarily include programs associated with the County Clerk of Courts, Court of Common Pleas, Juvenile Court and Probate Court. Public safety programs include programs associated with the County Coroner, County Sheriff, 911 and DUI enforcement. Public works programs include those programs associated with the County Engineer. Health programs include those programs associated with the County Alcohol, Drug and Mental Health (ADAMH) program. Human services programs include those programs associated with the County Board of Developmental Disabilities, Public Assistance, the Union County Agency Transportation Service (UCATS), Child Support, Children's Services and Senior Services.

#### NOTE 18 - CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

#### NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY

##### A. Summary of Significant Accounting Policies

Basis of Presentation - The combined financial statements of the Memorial Hospital of Union County (the "Hospital") have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The Hospital follows the "business-type" activities reporting requirements of GASB Statement No. 34 that provide a comprehensive look at the Hospital financial activities. The financial statements include Memorial Gables, Memorial Health Foundation, Memorial Ohio Properties, LLC and Memorial Medical Group as blended component units in the combined financial statements.

Use of Estimates - The preparation of the combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows and inflows of resources and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents - Cash and cash equivalents include cash, certificates of deposit and investments in highly liquid investments purchased with an original maturity of three months or less. Cash and cash equivalents included in assets limited as to use are considered cash and cash equivalents for the purposes of the statements of cash flows.

Patient Accounts Receivable - The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. The Hospital provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. Uncollectible amounts are written off against the allowance for doubtful accounts in the period they are determined to be uncollectible. An allowance for contractual adjustments is based on expected payment rates from payors based on current reimbursement methodologies.

Inventories - Inventories, which consist of medical and office supplies and pharmaceutical products, are stated at lower of the market or cost, determined on a first-in, first-out basis.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Capital Assets - Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. Depreciation is computed principally on the straight-line basis over the estimated useful lives of the assets, ranging from 3 to 45 years. Capital assets under leases are amortized on the straight-line method over the term of the lease. Such amortization is included in depreciation in the financial statements. Costs of maintenance and repairs are charged to expense when incurred.

Investments - Investments include certificates of deposit, money market accounts, government securities and commercial paper, and are recorded at fair value on the combined balance sheet. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in other income when earned.

Assets Limited as to Use - Assets whose use is limited consist of funds designated by the Trustees for the replacement, improvement and expansion of the Hospital's facilities, and invested funds held by a trustee in connection with the Hospital's bonds. Assets limited as to use also include funds whose use is specified by the donor.

Other Assets - During 2013, the Hospital entered into an agreement with the City of Marysville, Ohio (the City) to obtain the naming rights to a City pavilion. The Hospital is obligated to pay the City a total of \$525,000 over a ten year term for the right to name and use the structure, which includes the promotion of Hospital programs and services to the community. The asset is being amortized over the economic life of the pavilion and is recorded within other assets and other long-term liabilities of the combined balance sheets. During 2024 and 2023, amortization of the asset was \$52,500, and as of December 31, 2024 and 2023 the remaining liability was \$0 and \$0, respectively.

Compensated Absences - A liability for compensated absences is recognized when the leave is earned by the employee and unused as of the reporting date (vacation leave, sick leave and holidays). For certain types of leave, such as parental leave, a liability is recognized only when the leave commences. Leave likely to be settled through conversion to defined benefit postemployment benefits has been excluded from the liability for compensated absences. The liability for compensated absences is measured using the employee's pay rate as of the date of the financial statements. Historical usage patterns and employment policies were considered in estimating the liability. The current portion for employee vacation leave, sick leave, holidays, and parental leave is recorded as a component of accrued salaries, wages and related accruals in the statement of net position with a balance of \$4,449,028 and \$4,397,390 as of December 31, 2024 and 2023, respectively. The long-term portion for employee vacation leave, sick leave, holidays, and parental leave is recorded under other liabilities in the statement of net position with a balance of \$1,638,978 and \$1,457,315 as of December 31, 2024 and 2023, respectively. The expense incurred for employee vacation, sick leave, holidays, and parental leave are recorded as a component of salaries and wages or employee benefits expense in the statement of revenues, expenses and changes in net position. Paid time off is charged to operations when earned. The unused and earned benefits are recorded as a liability in the financial statements. Employees accumulate vacation days at varying rates depending on years of service, and may carry over accumulated hours to the next year, subject to a maximum of three years' accrual. Employees also earn sick leave benefits at the Hospital's determined rate, which are capped at various levels. Employees are not paid for accumulated sick leave if they leave before retirement. However, employees who retire from the Hospital may convert accumulated sick leave to termination payments equal to the accumulated balance calculated at the employee's base pay rate as of the retirement date. There is no limit on the number of sick leave hours that an employee may accumulate; however, employees are only eligible to receive termination payments on accumulated sick leave balance up to maximum of 240 hours. Employees accumulate holidays at the Hospital's determined rate for all employees.

Restricted Resources - When the Hospital has both restricted and unrestricted resources available to finance a particular program, it is the Hospital's policy to use restricted resources before unrestricted resources.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Net Position - The net position of the Hospital is classified in three components: (1) Net invested in capital assets consist of capital assets net of accumulated depreciation and is reduced by the current balance of any outstanding borrowings used to finance the purchase or construction of those assets; (2) Restricted expendable net position are assets that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Hospital; (3) Unrestricted net position is remaining net position that does not meet the definition of invested in capital assets net of related debt or restricted.

Net Patient Service Revenue - The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for service rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactively calculated adjustments arising under reimbursement agreements with third-party payors are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes that it is in compliance with all applicable laws and regulations. Final determination of compliance of such laws and regulations is subject to future government review and interpretation. Violations may result in significant regulatory action including fines, penalties, and exclusions from the Medicare and Medicaid programs.

The Hospital estimates an allowance for doubtful accounts based on an evaluation of historical losses, current economic conditions, and other factors unique to the Hospital.

Contributions - Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received and measured at fair value. Contributions with donor-imposed time or purpose restrictions are reported as restricted support. All other contributions are reported as unrestricted support.

Charity Care - The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Of the Hospital's total reported expenses (approximately \$198,015,000 and \$171,997,000 during 2024 and 2023, respectively), an estimated \$1,317,000 and \$1,245,000 arose from providing services to charity patients during 2024 and 2023, respectively. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Hospital's total expenses divided by gross patient service revenue. The Hospital participates in the Hospital Care Assurance Program (HCAP) which provides for additional payments to hospitals that provide a disproportionate share of uncompensated services to the indigent and uninsured. Net amounts received through this program totaled approximately \$184,000 and \$741,000 for 2024 and 2023, respectively, and is reported as net patient service revenue in the combined financial statements.

Federal Income Tax - The Hospital, as a political subdivision, is exempt from federal income taxes under Section 115 of the Internal Revenue Code.

Risk Management - The Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than employee health claims. The Hospital is self-insured for a portion of its exposure to risk of loss from employee health claims. Annual estimated provisions are accrued for the self-insured portion of employee health claims and include an estimate of the ultimate costs for both reported claims and claims incurred but not yet reported.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**B. Deposits and Investments**

The Hospital's cash and investments are subject to risk, which are examined in more detail below.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Hospital's deposits may not be returned to it. The Hospital's deposit policy for custodial credit risk requires compliance with the provisions of state law. State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities or the state of Ohio; bonds of any city, county, school district or special road district of the state of Ohio; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

	<u>2024</u>
Uninsured and uncollateralized	\$ 17,183,732
Uninsured and collateral held by pledging financial institution's trust department or agent in other than Hospital's name	<u>36,020,755</u>
Total	<u>\$ 53,204,487</u>

**Investments**

The Hospital may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. government agencies and instrumentalities and in bank repurchase agreements. It may also invest to a limited extent in corporate bonds and equity securities. At December 31, 2024, the Hospital had the following investments and maturities:

	<u>Carrying Amount</u>	<u>Maturities</u>	
		<u>&lt; than a year</u>	<u>&gt; than 1 year</u>
Certificates of deposit	\$ 40,698,836	\$ 29,919,839	\$ 10,778,997
Money market	4,732,610	4,732,610	-
U.S. government agency notes	39,803,311	7,097,644	32,705,667
U.S. treasury obligations	11,841,287	534,338	11,306,949
Commercial paper	<u>4,023,513</u>	<u>4,023,513</u>	<u>-</u>
Total	<u>\$ 101,099,557</u>	<u>\$ 46,307,944</u>	<u>\$ 54,791,613</u>

Investments in money market, U.S. government agency notes, U.S. treasury obligations and commercial paper are valued at Level 2.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**C. Patient Accounts Receivable**

The details of patient accounts receivable are set forth below as of December 31:

	<u>2024</u>
Patient accounts receivable	\$ 70,686,349
Allowance for uncollectible accounts	(10,451,468)
Allowance for contractual adjustments	<u>(32,702,273)</u>
Patient accounts receivable, net	<u>\$ 27,532,608</u>

The Hospital provides services without collateral to patients, most of whom are local residents and are insured under third-party payor agreements. The composition of revenue and receivables from patients and third-party payors follows:

	<u>Accounts Receivable</u>	<u>Gross Revenue</u>
Medicare	29%	46%
Medicaid	10%	12%
Commercial insurance and other	42%	40%
Self-pay	<u>19%</u>	<u>2%</u>
Total	<u>100%</u>	<u>100%</u>

THIS SPACE INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**D. Capital Assets**

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

	Balance			Remeasurements		Balance
	<u>12/31/2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>/Transfers</u>		<u>12/31/2024</u>
<i>Capital assets, not being depreciated/amortized:</i>						
Land	\$ 3,431,367	\$ 4,056,723	\$ (414,226)	\$ -		\$ 7,073,864
Construction in progress	<u>884,135</u>	<u>3,268,503</u>	<u>-</u>	<u>(1,977,331)</u>		<u>2,175,307</u>
<i>Total capital assets, not being depreciated/amortized</i>	<u>4,315,502</u>	<u>7,325,226</u>	<u>(414,226)</u>	<u>(1,977,331)</u>		<u>9,249,171</u>
<i>Capital assets, being depreciated/amortized:</i>						
Land improvements	5,460,688	51,166	(219,497)	12,770		5,305,127
Buildings and leaseholder improvements	138,914,230	16,773,244	(9,752,814)	1,556,669		147,491,329
Equipment	<u>55,988,909</u>	<u>3,493,211</u>	<u>(2,996,972)</u>	<u>407,892</u>		<u>56,893,040</u>
Intangible right to use assets						
Leased building space	21,918,126	-	(13,509,720)	-		8,408,406
Leased equipment	1,894,311	1,929,574	-	-		3,823,885
SBITA assets	<u>13,315,672</u>	<u>2,342,627</u>	<u>-</u>	<u>-</u>		<u>15,658,299</u>
<i>Total capital assets, being depreciated/amortized</i>	<u>237,491,936</u>	<u>24,589,822</u>	<u>(26,479,003)</u>	<u>1,977,331</u>		<u>237,580,086</u>
<i>Less: accumulated depreciation/amortization:</i>						
Land improvements	(2,927,158)	(216,127)	205,989			(2,937,296)
Buildings and leaseholder improvements	(37,550,521)	(3,711,411)	5,698,307			(35,563,625)
Equipment	(41,788,052)	(3,320,180)	2,574,060			(42,534,172)
Intangible right to use assets						
Leased building space	(11,323,358)	(1,283,716)	8,914,507	(2,103,357)		(5,795,924)
Leased equipment	(693,450)	(553,910)	-	-		(1,247,360)
SBITA assets	<u>(4,370,895)</u>	<u>(1,510,279)</u>	<u>-</u>	<u>130,321</u>		<u>(5,750,853)</u>
<i>Total accumulated depreciation/amortization</i>	<u>(98,653,434)</u>	<u>(10,595,623)</u>	<u>17,392,863</u>	<u>(1,973,036)</u>		<u>(93,829,230)</u>
<i>Total capital assets, being depreciated/amortized, net</i>	<u>138,838,502</u>	<u>13,994,199</u>	<u>(9,086,140)</u>	<u>4,295</u>		<u>143,750,856</u>
<i>Capital assets, net</i>	<u>\$ 143,154,004</u>	<u>\$ 21,319,425</u>	<u>\$ (9,500,366)</u>	<u>\$ (1,973,036)</u>		<u>\$ 153,000,027</u>

**E. Accrued Salaries, Wages and Related Accruals**

The details of accrued liabilities at December 31, 2024 were as follows:

	<u>2024</u>
Payroll and related items	\$ 8,030,302
Self-insured benefits	4,449,028
Health insurance claims	<u>1,148,400</u>
<i>Total salaries, wages and related</i>	<u>\$ 13,627,730</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**F. Long-term Debt**

Information regarding the Hospital's long-term debt activity and balances as of and for the year ended December 31, were as follows:

	<u>Interest Rate</u>	<u>Balance 12/31/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2024</u>	<u>Amount Due in One Year</u>
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00 - 4.00%	\$ 1,030,000	\$ -	\$ (650,000)	\$ 380,000	\$ 380,000
2016B Memorial hospital refunding	1.00 - 5.00%	5,255,000	-	(300,000)	4,955,000	325,000
2018 Memorial hospital bonds	3.00 - 5.00%	<u>27,950,000</u>	-	<u>(10,000)</u>	<u>27,940,000</u>	<u>190,000</u>
Total general obligation bonds		<u>34,235,000</u>	-	<u>(960,000)</u>	<u>33,275,000</u>	<u>895,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	8,262,812	-	(273,298)	7,989,514	280,366
2017 Memorial hospital	2.92%	15,878,768	-	(460,102)	15,418,666	475,220
2022 Memorial hospital	3.74%	<u>17,974,194</u>	-	<u>(475,330)</u>	<u>17,498,864</u>	<u>495,505</u>
Total revenue bonds		<u>42,115,774</u>	-	<u>(1,208,730)</u>	<u>40,907,044</u>	<u>1,251,091</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	2,065,136	-	(204,648)	1,860,488	153,679
Notes payable - hospital	4.00%	<u>255,273</u>	-	<u>(255,273)</u>	-	-
Total other long-term obligations		<u>2,320,409</u>	-	<u>(459,921)</u>	<u>1,860,488</u>	<u>153,679</u>
Total long-term debt		<u>\$ 78,671,183</u>	<u>\$ -</u>	<u>\$ (2,628,651)</u>	<u>\$ 76,042,532</u>	<u>\$ 2,299,770</u>

The following is a schedule by years of debt principal and interest payments:

<u>Year Ended December 31,</u>	<u>Notes from Direct Placements</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 2,299,770	\$ 2,897,969
2026	2,333,972	2,814,315
2027	2,441,055	2,741,181
2028	2,511,938	2,657,082
2029	2,592,482	2,569,395
2030 - 2034	14,074,446	11,505,362
2035 - 2039	16,420,836	8,809,949
2040 -2044	19,739,368	5,282,578
2045 - 2047	<u>13,628,665</u>	<u>1,049,573</u>
Total	<u>\$ 76,042,532</u>	<u>\$ 40,327,404</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**G. Refundable Advances**

As of and for the year ended December 31, 2024, there were no refundable advances outstanding.

**H. Net Patient Service Revenue**

Net patient service revenue for the year ending December 31, 2024 consists of the following:

Inpatient services	\$	94,342,005
Outpatient services		<u>437,448,050</u>
Total patient revenue		<u>531,790,055</u>
Revenue deductions:		
Provision for contractual allowances		308,822,865
Provision for bad debt allowances		10,264,365
Charity care, net of Hospital Care Assurance		<u>3,238,695</u>
Total allowances		<u>322,325,925</u>
Net patient service revenue	\$	<u><u>209,464,130</u></u>

**I. Net Pension Liability/Asset**

Hospital employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net pension liability/asset recorded by the Hospital at year-end:

	OPERS - Traditional	OPERS - Combined
Proportion of the net pension liability/asset prior measurement date	0.31604900%	0.44384800%
Proportion of the net pension liability/asset current measurement date	<u>0.31439900%</u>	<u>0.42546600%</u>
Change in proportionate share	<u>-0.00165000%</u>	<u>-0.01838200%</u>
Proportionate share of the net pension liability	\$ 82,084,579	\$ -
Proportionate share of the net pension asset	-	(1,307,804)

Pension expense, relating to GASB 68, for the year ending December 31, 2024 was \$16,470,589.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

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

	OPERS
<b>Deferred outflows of resources</b>	
Differences between expected and actual experience	\$ 1,398,299
Net difference between projected and actual earnings on pension plan investments	16,826,564
Changes of assumptions	48,536
Changes in employer's proportionate percentage/difference between employer contributions	908,012
Contributions subsequent to the measurement date	8,451,432
Total deferred outflows of resources	\$ 27,632,843
 <b>Deferred inflows of resources</b>	
Differences between expected and actual experience	\$ 129,350
Changes in employer's proportionate percentage/difference between employer contributions	240,732
Total deferred inflows of resources	\$ 370,082

**J. Net OPEB Liability**

Hospital employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net OPEB liability recorded by the Hospital at year-end:

	OPERS
Proportion of the net OPEB liability prior measurement date	0.33891600%
Proportion of the net OPEB liability current measurement date	0.34021000%
Change in proportionate share	0.00129400%
 Proportionate share of the net OPEB asset	 \$ (3,070,477)

OPEB expense relating to GASB 75, for the year ending December 31, 2024 was \$743,779.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

At December 31, 2024, the Hospital reported deferred outflows of resources and deferred inflows of resources for OPEB from the following sources:

	OPERS
<b>Deferred outflows of resources</b>	
Differences between expected and actual experience	\$ 5,457
Net difference between projected and actual earnings on pension plan investments	1,843,996
Changes of assumptions	790,495
Changes in employer's proportionate percentage/difference between employer contributions	107,488
Contributions subsequent to the measurement date	294,246
Total deferred outflows of resources	\$ 3,041,682
 <b>Deferred inflows of resources</b>	
Differences between expected and actual experience	\$ 437,017
Difference between Memorial Health contributions and proportionate share of contributions	8,111
Changes of assumptions	1,319,906
Total deferred inflows of resources	\$ 1,765,034

**K. Medical Malpractice Claims**

Based on the nature of its operations, the Hospital is at times subject to pending or threatened legal actions, which arise in the normal course of its activities. The Hospital is insured against medical malpractice claims under a claims-based policy, whereby only the claims reported to the insurance carrier during the policy period are covered regardless of when the incident giving rise to the claim occurred. Under the terms of the policy, the Hospital bears the risk of the ultimate costs of any individual claims exceeding \$1,000,000, or aggregate claims \$3,000,000, for claims asserted in the policy year. In addition, the Hospital has an umbrella policy with an additional \$5,000,000 of coverage. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on the occurrences during the claims-made term, but reported subsequently, will be uninsured.

The Hospital is not aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. No claims have been settled during the past three years that have exceeded policy coverage limits. The cost of this insurance policy represents the Hospital's cost for such claims for the year, and it has been charged to operations as a current expense.

**L. Self-Insured Benefits**

The Hospital is partially self-insured under a plan covering substantially all employees and dependents for health benefits. The plan is covered by a stop-loss policy that covers claims over \$150,000 per covered person, with an unlimited maximum annual payment amount. Claims in excess of employee premiums are charged to operations. A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. In addition, the Hospital self-insures for worker's compensation.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

The Hospital has a \$1,000,000 per claim stop-loss policy with a private insurance carrier for worker's compensation.

Activity in the Hospital's accrued employee health claims liability during 2024 and 2023 is summarized as follows:

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 1,368,000	\$ 1,279,763
Current year claims incurred and changes in estimates for claims incurred in prior years	6,186,438	8,373,195
Claims and expense paid	<u>(6,406,038)</u>	<u>(8,284,958)</u>
Balance, end of year	<u>\$ 1,148,400</u>	<u>\$ 1,368,000</u>

**M. Leases Obligations**

Medical and Office Equipment Leases

Memorial Health has a variety of leases related to medical and office equipment. Terms of these leases range between 60 and 96 months and carry monthly minimum payments from \$534 to \$31,528. For purposes of discounting future payments on leases, Memorial Health uses the incremental borrowing rate, unless an interest rate is explicitly stated on the agreement related to the corresponding leases. The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note 20.D.

Building Leases

Memorial Health has a variety of leases related to leasing building space. Initial terms of these leases range between 36 and 300 months. Memorial Health anticipates it will exercise renewal options on the leases until July 1, 2037. These leases carry monthly minimum payments from \$1,800 to \$32,639. The discount rates range from 3.25% to 8.50%. The accumulated amortization of the right-to-use asset of the leased building spaces are outlined in Note 19.D.

Remaining payments on these leases at December 31, 2024 include:

Year Ended <u>December 31,</u>	<u>Equipment</u>		<u>Building Space</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 666,152	\$ 107,911	\$ 726,636	\$ 145,101
2026	686,177	79,590	714,049	112,820
2027	414,820	54,387	707,535	81,493
2028	378,996	35,990	598,616	51,796
2029	524,302	11,026	433,327	31,377
Thereafter	<u>-</u>	<u>-</u>	<u>314,634</u>	<u>91,194</u>
Total	<u>\$ 2,670,447</u>	<u>\$ 288,904</u>	<u>\$ 3,494,797</u>	<u>\$ 513,781</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)**

**N. Lease Receivables**

Building Leases

As lessor, Memorial Health has an agreement with a tenant that expires in 2032. The agreement requires monthly payments ranging from \$12,714 to \$15,468 discounted at a rate of 4.0%. Memorial Health recorded lease receivables of \$1,084,444 and \$1,197,288 and deferred inflows of \$1,112,351 and \$1,197,288 as of December 31, 2024 and 2023, respectively. The following is a maturity schedule for lease receivables.

Year Ended <u>December 31,</u>	<u>Lease Receivable</u>
2025	\$ 122,213
2026	128,814
2027	139,136
2028	146,529
2029	157,693
2030 - 2034	<u>390,059</u>
Total	<u>\$ 1,084,444</u>

**O. Subscription Based Information Technology Arrangements (SBITA's)**

In 2024, Memorial Health implemented the guidance of GASB Statement No 96 – Subscription Based Information Technology Arrangements (SBITA's).

SBITA agreements under GASB 96 for Memorial Health include its electronic health records and financial reporting general ledger packages as well as other key subscription-based services. Terms of these SBITA agreements range between 36 and 120 months. The SBITA agreements require either monthly or annual payments ranging from \$1,008 to \$128,481 through 2032. The discount rates range from 3.25% to 8.0%.

Remining payments on SBITA liabilities at December 31, 2024 include:

Year Ended <u>December 31,</u>	<u>SBITA Payments to Maturity</u>		
	<u>SBITA Assets</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,492,540	\$ 357,444	\$ 1,849,984
2026	1,620,676	432,526	2,053,202
2027	1,688,699	355,694	2,044,393
2028	1,677,944	275,002	1,952,946
2029	1,765,975	195,192	1,961,167
Thereafter	<u>2,254,698</u>	<u>210,829</u>	<u>2,465,527</u>
Total	<u>\$ 10,500,532</u>	<u>\$ 1,826,687</u>	<u>\$ 12,327,219</u>

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 19 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

##### P. Subsequent Events

On June 3, 2025, Memorial Health entered into a bond purchase agreements with Old National Bank for the issuance of Hospital Facilities Revenue Bonds, Series 2025 (Memorial Ohio Properties III, LLC) in the amount of \$12,800,000 for the purpose of financing the CityGate Medical Office Building. Principal payments will commence on September 1, 2025 with quarterly payments including an interest rate of 4.98%. The bonds mature on June 1, 2050.

#### NOTE 20 - UNION COUNTY AIRPORT AUTHORITY

The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a seven member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. Separately issued financial statements can be obtained from the Airport Authority, 233 West 6<sup>th</sup> Street, Marysville, Ohio 43040.

##### A. Basis of Accounting

The Airport Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

The financial statements 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 and financial reporting principles.

*Equipment and Depreciation* - Property, plant, and equipment are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation is provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Useful Live (In Years)</u>
Land improvements	20
Buildings and improvements	6 - 40
Equipment	5 - 10

A summary of capital assets at December 31, 2024, follows:

Non-depreciable capital assets	\$ 1,893,164
Depreciable capital assets, net	<u>588,545</u>
Net capital assets	<u>\$ 2,481,709</u>

##### B. Deposits with Financial Institutions

The Union County Treasurer holds the Airport Authority's cash as custodian for the Airport Authority. The Airport Authority's assets are held in the County's cash and investment pool and valued at the Treasurer's carrying amount.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 20 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**C. Net Pension Liability/Asset**

Airport Authority employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net pension liability/asset recorded by the Airport Authority at year-end:

	OPERS
Proportion of the net pension liability/asset prior measurement date	0.00001400%
Proportion of the net pension liability/asset current measurement date	<u>0.00001600%</u>
Change in proportionate share	<u>0.00000200%</u>
Proportionate share of the net pension liability	\$ 8,159
Proportionate share of the net pension asset	(90)
Pension expense	3,517
	OPERS
<b>Deferred outflows of resources</b>	
Differences between expected and actual experience	\$ 137
Net difference between projected and actual earnings on pension plan investments	1,662
Changes of assumptions	\$ 3
Changes in employer's proportionate percentage/difference between employer contributions	1,045
Airport Authority contributions subsequent to the measurement date	<u>808</u>
Total deferred outflows of resources	<u>\$ 3,655</u>
<b>Deferred inflows of resources</b>	
Changes in employer's proportionate percentage/difference between employer contributions	<u>\$ 9</u>
Total deferred inflows of resources	<u>\$ 9</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 20 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**D. Net OPEB Asset**

Airport Authority employees participate in the Ohio Public Employees Retirement System (OPERS). Below is summarized information regarding the net OPEB asset recorded by the Airport Authority at year-end:

	<b>OPERS</b>
Proportion of the net OPEB asset prior measurement date	0.00001300%
Proportion of the net OPEB asset current measurement date	<u>0.00001600%</u>
Change in proportionate share	<u>0.00000300%</u>
Proportionate share of the net OPEB asset	\$ (275)
OPEB expense	28
	<b>OPERS</b>
<b>Deferred outflows of resources</b>	
Net difference between projected and actual earnings on pension plan investments	\$ 165
Changes of assumptions	71
Changes in employer's proportionate percentage/ difference between employer contributions	4
Airport Authority contributions subsequent to the measurement date	<u>3</u>
Total deferred outflows of resources	<u>\$ 243</u>
<b>Deferred inflows of resources</b>	
Differences between expected and actual experience	\$ 39
Changes of assumptions	118
Changes in employer's proportionate percentage/ difference between employer contributions	<u>107</u>
Total deferred inflows of resources	<u>\$ 264</u>

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 21 - TAX ABATEMENTS

##### A. Tax Abatements Entered into by the County

The County has entered into the following Economic Zone (EZ) tax abatement agreements for the abatement of real property taxes:

- Agreement between the City of Marysville, the County, Sumitomo Electric Wiring Systems & Summary Investment for a total investment of at least \$10 million, creating 15 new FTE jobs, increase in payroll of \$675k with total payroll of \$6.5 million, and job retention of 123 jobs.
- Agreement between the County, Jerome Township, and KTH Parts Industries for a total investment of \$4.3 million, 26 new FTE jobs, increase in payroll of \$1.4 million, job retention of 7 jobs, and retained job payroll of \$365k.
- Agreement between the County and Ohio Laser & RBMS
- Agreement between the County and Velocys & Pagura.
- Agreement between the County and The Scotts Company & Sierra Marysville, Storage.

The EZ agreements were entered into under the authority of the 2003 Union County-Marysville Economic Development Action Plan which required the recipients to invest in real estate in order to provide an increase in FTE employment and show an overall increase in income taxes. The County reduces the assessed property tax valuation causing a decrease in overall real property tax collections. Under the agreements, the County's property taxes collections were reduced by approximately \$396,642 during 2024.

##### B. Tax Abatements Entered into by Other Governments

Within the County, the taxing districts of the Village of Richwood and the City of Marysville have entered into tax abatement agreements that forgo real property taxes assessed to the County. Under the agreements, the County's property taxes collections were reduced by approximately \$7,687 during 2024.

#### NOTE 22 - 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.

**REQUIRED SUPPLEMENTARY INFORMATION**

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property and other local taxes	\$ 9,000,000	\$ 9,000,000	\$ 8,637,547	\$ (362,453)
Sales taxes	16,143,869	16,143,869	14,538,673	(1,605,196)
Charges for services	5,402,766	5,609,894	6,129,778	519,884
Fines and forfeitures	131,820	131,820	142,881	11,061
Intergovernmental	2,176,255	2,422,072	3,793,694	1,371,622
Investment income	2,000,062	4,867,062	5,148,535	281,473
Rental income	304,440	540,701	544,711	4,010
Contributions and donations	-	100,000	105,338	5,338
Other	330,326	359,557	450,919	91,362
Total budgetary revenues	<u>35,489,538</u>	<u>39,174,975</u>	<u>39,492,076</u>	<u>317,101</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive	14,504,286	13,431,472	12,453,681	(977,791)
Judicial	5,902,967	5,537,899	4,600,482	(937,417)
Public safety	11,346,727	11,357,986	10,163,869	(1,194,117)
Public works	860,426	860,536	860,265	(271)
Health	321,688	79,500	47,090	(32,410)
Human services	1,756,945	1,721,763	1,297,296	(424,467)
Economic development	80,000	80,000	80,000	-
Conservation and recreation	121,907	121,907	121,907	-
Total budgetary expenditures	<u>34,894,946</u>	<u>33,191,063</u>	<u>29,624,590</u>	<u>(3,566,473)</u>
Budgetary excess of revenues over expenditures	<u>594,592</u>	<u>5,983,912</u>	<u>9,867,486</u>	<u>3,883,574</u>
<b>Budgetary other financing sources (uses):</b>				
Sale of capital assets	11,630	11,630	12,245	615
Advances in	-	-	200	200
Transfers in	1,465,984	1,465,984	1,541,060	75,076
Transfers out	(2,968,443)	(9,023,831)	(9,023,781)	50
Total budgetary other financing sources (uses)	<u>(1,490,829)</u>	<u>(7,546,217)</u>	<u>(7,470,276)</u>	<u>75,941</u>
Net change in fund balances	(896,237)	(1,562,305)	2,397,210	3,959,515
<b>Budgetary fund balances at beginning of year</b>	3,836,816	3,836,816	3,836,816	-
<b>Prior year encumbrances appropriated</b>	1,818,863	1,818,863	1,818,863	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,759,442</u>	<u>\$ 4,093,374</u>	<u>\$ 8,052,889</u>	<u>\$ 3,959,515</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Property and other local taxes	\$ 9,009,033	\$ 9,009,033	\$ 8,172,706	\$ (836,327)
Intergovernmental	2,117,748	2,117,748	3,682,312	1,564,564
Other	216,509	216,509	157,263	(59,246)
Total budgetary revenues	<u>11,343,290</u>	<u>11,343,290</u>	<u>12,012,281</u>	<u>668,991</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services	14,250,632	14,272,139	13,705,451	(566,688)
Total budgetary expenditures	<u>14,250,632</u>	<u>14,272,139</u>	<u>13,705,451</u>	<u>(566,688)</u>
Budgetary excess of expenditures over revenues	<u>(2,907,342)</u>	<u>(2,928,849)</u>	<u>(1,693,170)</u>	<u>1,235,679</u>
<b>Budgetary other financing uses:</b>				
Transfers out	(436,918)	(1,091,225)	(700,000)	391,225
Total budgetary other financing uses	<u>(436,918)</u>	<u>(1,091,225)</u>	<u>(700,000)</u>	<u>391,225</u>
Net change in fund balances	(3,344,260)	(4,020,074)	(2,393,170)	1,626,904
<b>Budgetary fund balances at beginning of year</b>	5,458,155	5,458,155	5,458,155	-
<b>Prior year encumbrances appropriated</b>	33,845	33,845	33,845	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,147,740</u>	<u>\$ 1,471,926</u>	<u>\$ 3,098,830</u>	<u>\$ 1,626,904</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Sales taxes	\$ 1,818,094	\$ 1,818,094	\$ 1,823,248	\$ 5,154
Charges for services	10,000	10,000	106	(9,894)
Licenses and permits	4,000	4,000	4,200	200
Intergovernmental	7,225,000	7,225,000	8,102,322	877,322
Investment income	100,000	100,000	31,232	(68,768)
Contributions and donations	4,563,000	4,563,000	-	(4,563,000)
Other	940,000	940,000	889,393	(50,607)
Total budgetary revenues	<u>14,660,094</u>	<u>14,660,094</u>	<u>10,850,501</u>	<u>(3,809,593)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works	<u>18,636,873</u>	<u>16,056,155</u>	<u>10,445,825</u>	<u>(5,610,330)</u>
Total budgetary expenditures	<u>18,636,873</u>	<u>16,056,155</u>	<u>10,445,825</u>	<u>(5,610,330)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(3,976,779)</u>	<u>(1,396,061)</u>	<u>404,676</u>	<u>1,800,737</u>
<b>Budgetary other financing sources:</b>				
Transfers in	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>(375,000)</u>
Total budgetary other financing sources	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>(375,000)</u>
Net change in fund balances	(3,601,779)	(1,021,061)	404,676	1,425,737
<b>Budgetary fund balances at beginning of year</b>	140,948	140,948	140,948	-
<b>Prior year encumbrances appropriated</b>	<u>1,785,035</u>	<u>1,785,035</u>	<u>1,785,035</u>	<u>-</u>
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ (1,675,796)</u>	<u>\$ 904,922</u>	<u>\$ 2,330,659</u>	<u>\$ 1,425,737</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY AND  
COUNTY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - TRADITIONAL PLAN

LAST TEN FISCAL YEARS

<u>Calendar Year (1)</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2024	0.197342000%	\$ 43,144,640	\$ 28,515,764	151.30%	79.01%
2023	0.189675000%	46,932,109	25,211,664	186.15%	75.74%
2022	0.188435000%	13,673,275	23,808,907	57.43%	92.62%
2021	0.184484000%	22,769,023	22,714,771	100.24%	86.88%
2020	0.171079000%	28,278,237	20,440,700	138.34%	82.17%
2019	0.170320000%	39,152,464	18,654,264	209.88%	74.70%
2018	0.160610000%	20,904,618	17,701,046	118.10%	84.66%
2017	0.166586000%	31,048,441	17,238,450	180.11%	77.25%
2016	0.160028000%	22,821,353	18,939,125	120.50%	81.08%
2015	0.136509000%	16,464,511	19,366,725	85.01%	86.45%

<u>Calendar Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	\$ 4,194,034	\$ (4,194,034)	\$ -	\$ 29,957,386	14.00%
2023	3,992,207	(3,992,207)	-	28,515,764	14.00%
2022	3,529,633	(3,529,633)	-	25,211,664	14.00%
2021	3,333,247	(3,333,247)	-	23,808,907	14.00%
2020	3,180,068	(3,180,068)	-	22,714,771	14.00%
2019	2,861,698	(2,861,698)	-	20,440,700	14.00%
2018	2,611,597	(2,611,597)	-	18,654,264	14.00%
2017	2,301,136	(2,301,136)	-	17,701,046	13.00%
2016	2,068,614	(2,068,614)	-	17,238,450	12.00%
2015	2,272,695	(2,272,695)	-	18,939,125	12.00%

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(1) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION ASSET AND  
COUNTY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - COMBINED PLAN

LAST TEN FISCAL YEARS

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Asset</b>	<b>County's Proportionate Share of the Net Pension Asset</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.185646000%	\$ 476,534	\$ 714,050	66.74%	144.55%
2023	0.195785000%	386,508	758,779	50.94%	137.14%
2022	0.195821000%	643,467	742,650	86.64%	169.88%
2021	0.207951000%	500,320	759,371	65.89%	157.67%
2020	0.192932000%	336,438	724,986	46.41%	145.28%
2019	0.174632000%	163,903	619,664	26.45%	126.64%
2018	0.196577000%	893,981	662,292	134.98%	137.28%
2017	0.211367000%	96,554	820,183	11.77%	116.55%
2016	0.200250000%	80,229	749,100	10.71%	116.90%
2015	0.213663000%	82,265	749,067	10.98%	114.83%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 80,569	\$ (80,569)	\$ -	\$ 671,408	12.00%
2023	85,686	(85,686)	-	714,050	12.00%
2022	106,229	(106,229)	-	758,779	14.00%
2021	103,971	(103,971)	-	742,650	14.00%
2020	106,312	(106,312)	-	759,371	14.00%
2019	101,498	(101,498)	-	724,986	14.00%
2018	86,753	(86,753)	-	619,664	14.00%
2017	86,098	(86,098)	-	662,292	13.00%
2016	98,422	(98,422)	-	820,183	12.00%
2015	89,888	(89,888)	-	749,067	12.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY AND  
COUNTY PENSION CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN FISCAL YEARS

<u>Calendar Year (1)</u>	<u>County's Proportion of the Net Pension Liability</u>	<u>County's Proportionate Share of the Net Pension Liability</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2024	0.009309800%	\$ 1,791,356	\$ 1,276,436	140.34%	82.55%
2023	0.009048450%	1,948,579	1,296,250	150.32%	80.02%
2022	0.008902950%	1,979,138	1,216,136	162.74%	78.88%
2021	0.009012288%	1,152,302	1,177,143	97.89%	87.78%
2020	0.008934860%	2,161,918	1,157,143	186.83%	75.48%
2019	0.008822540%	1,951,052	1,061,636	183.78%	77.40%
2018	0.008282440%	1,821,123	946,857	192.33%	77.30%
2017	0.007293060%	1,732,482	816,143	212.28%	75.30%
2016	0.006810340%	2,279,626	928,436	245.53%	66.80%
2015	0.006574890%	1,817,107	912,029	199.24%	72.10%

<u>Calendar Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>County's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2024	\$ 215,000	\$ (215,000)	\$ -	\$ 1,535,714	14.00%
2023	178,701	(178,701)	-	1,276,436	14.00%
2022	181,475	(181,475)	-	1,296,250	14.00%
2021	170,259	(170,259)	-	1,216,136	14.00%
2020	164,800	(164,800)	-	1,177,143	14.00%
2019	162,000	(162,000)	-	1,157,143	14.00%
2018	148,629	(148,629)	-	1,061,636	14.00%
2017	132,560	(132,560)	-	946,857	14.00%
2016	114,260	(114,260)	-	816,143	14.00%
2015	129,981	(129,981)	-	928,436	14.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY/(ASSET) AND  
COUNTY OPEB CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST EIGHT AND TEN FISCAL YEARS

<b>Fiscal Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.193176000%	\$ (1,455,938)	\$ 29,229,814	4.98%	107.76%
2023	0.186327000%	984,062	25,970,443	3.79%	94.79%
2022	0.185696000%	(4,850,841)	24,551,557	19.76%	128.23%
2021	0.183597000%	(2,726,248)	23,474,142	11.61%	115.57%
2020	0.170172000%	19,656,553	21,828,156	90.05%	47.80%
2019	0.168673000%	18,457,723	19,273,928	95.77%	46.33%
2018	0.159700000%	14,388,175	18,363,338	78.35%	54.14%
2017	0.164676180%	13,651,597	18,058,633	75.60%	54.05%

<b>Fiscal Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 13,428	\$ (13,428)	\$ -	\$ 30,628,794	0.04%
2023	14,281	(14,281)	-	29,229,814	0.05%
2022	-	-	-	25,970,443	0.00%
2021	-	-	-	24,551,557	0.00%
2020	-	-	-	23,474,142	0.00%
2019	26,499	(26,499)	-	21,165,686	0.13%
2018	23,722	(23,722)	-	19,273,928	0.12%
2017	675,489	(675,489)	-	18,363,338	3.68%
2016	1,841,145	(1,841,145)	-	18,058,633	10.20%
2015	1,002,425	(1,002,425)	-	19,688,192	5.09%

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(1) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

(2) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY/(ASSET) AND  
COUNTY OPEB CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST EIGHT AND TEN FISCAL YEARS

<b>Calendar Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.009309800%	\$ (176,589)	\$ 1,276,436	13.83%	158.01%
2023	0.009048450%	(175,980)	1,296,250	13.58%	168.52%
2022	0.008902950%	(230,527)	1,216,136	18.96%	230.73%
2021	0.009012288%	(190,017)	1,177,143	16.14%	174.73%
2020	0.008934860%	(157,030)	1,157,143	13.57%	182.13%
2019	0.008822540%	(146,122)	1,061,636	13.76%	174.70%
2018	0.008282440%	(133,000)	946,857	14.05%	176.00%
2017	0.007293060%	284,548	816,143	34.86%	47.10%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ -	\$ -	\$ -	\$ 1,535,714	0.00%
2023	-	-	-	1,276,436	0.00%
2022	-	-	-	1,296,250	0.00%
2021	-	-	-	1,216,136	0.00%
2020	-	-	-	1,177,143	0.00%
2019	-	-	-	1,157,143	0.00%
2018	-	-	-	1,061,636	0.00%
2017	-	-	-	946,857	0.00%
2016	-	-	-	816,143	0.00%
2015	-	-	-	928,436	0.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY, OHIO**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 1 - BUDGETARY PROCESS**

While reporting financial position, results of operations, and changes in fund balance 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 and disbursements.

The schedule of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund, motor vehicle and gas tax fund, and the board of developmental disabilities fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis); and
- (d) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis is as follows:

**Net Change in Fund Balance**

	<u>General fund</u>	<u>Board of DD Fund</u>	<u>MVGT Fund</u>
Budget basis	\$ 2,397,210	\$ (2,393,170)	\$ 404,676
Net adjustment for revenue accruals	303,874	447,718	(150,173)
Net adjustment for expenditure accruals	551,096	(268,956)	(3,489,093)
Net adjustment for other sources/uses	59,439	-	1,234,232
Funds budgeted elsewhere	2,978,829	-	-
Adjustments for encumbrances	<u>1,589,292</u>	<u>147,984</u>	<u>32,726</u>
GAAP Basis	<u>\$ 7,879,740</u>	<u>\$ (2,066,424)</u>	<u>\$ (1,967,632)</u>

As part of Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund. This includes the unclaimed monies fund, stabilization fund, salary and benefit liability fund, certificate title administration fund, workmen's compensation fund, and the investment of unclaimed money fund.



UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**PENSION**

*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

*Change in assumptions:*

- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25%, (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75% and (d) COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2018, then 2.15% simple.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- For 2020, COLA for post 1/7/2013 retirees were changed to 1.40%, simple through 2020, then 2.15% simple.
- For 2021, COLA for post 1/7/2013 retirees were changed to 0.50%, simple through 2021, then 2.15% simple.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- For 2023, COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2023, then 2.05% simple.
- For 2024, COLA for post 1/7/2013 retirees were changed to 2.30%, simple through 2024, then 2.05% simple.

## UNION COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

##### *STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

###### *Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero.
- There were no changes in benefit terms from amounts previously reported for 2018.
- There were no changes in benefit terms from amounts previously reported for 2019.
- There were no changes in benefit terms from amounts previously reported for 2020.
- There were no changes in benefit terms from amounts previously reported for 2021.
- There were no changes in benefit terms from amounts previously reported for 2022.
- There were no changes in benefit terms from amounts previously reported for 2023.
- There were no changes in benefit terms from amounts previously reported for 2024.

###### *Changes in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2015.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation, (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2018.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2019.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumption affected the total pension liability since the prior measurement date: the projected salary increases went from 12.50% at age 20 to 2.50% at age 65 to varies by service from 2.50% to 8.50%.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2023.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2024.

## UNION COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

##### OTHER POSTEMPLOYMENT BENEFITS (OPEB)

##### *OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

##### *Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: 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 the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

##### *Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) the investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.
- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.

## UNION COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

- For 2024, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed to 5.70%, (b) the municipal bond rate was changed to 3.77% and (c) the health care cost trend rate was changed to 5.50% initial, 3.50% ultimate in 2038.

#### *STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

##### *Change in benefit terms:*

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% 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% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. 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 CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- There were no changes in benefit terms from the amounts previously reported for 2022.
- There were no changes in benefit terms from the amounts previously reported for 2023.
- There were no changes in benefit terms from the amounts previously reported for 2024.

##### *Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.

## UNION COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) projected salary increase went from 12.50% at age 20 to 2.50% at age 65 to varies by services from 2.50% to 8.50% and (b) health care cost trend rates were changed to the following: Pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug Pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate; Medicare from 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.
- For 2023, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) health care cost trend rates were changed to the following: Pre-Medicare from 7.50% initial - 3.94% ultimate to 7.50% initial - 4.14% ultimate; medical Medicare from -68.78% initial - 3.94% ultimate to -10.94% initial - 4.14% ultimate; prescription drug Pre-Medicare from 9.00% initial - 3.94% ultimate to -11.95% initial - 4.14% ultimate; Medicare from -5.47% initial - 3.94% ultimate to 1.33% initial - 4.14% ultimate.
- For 2024, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) health care cost trend rates were changed to the following: Pre-Medicare from 7.50% initial - 4.14% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -10.94% initial - 4.14% ultimate to -112.22% initial - 3.94% ultimate; prescription drug Pre-Medicare from -11.95% initial - 4.14% ultimate to 8.00% initial - 3.94% ultimate; Medicare from 1.33% initial - 4.14% ultimate to -15.14% initial - 3.94% ultimate.

**UNION COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024

**CONDITIONAL ASSESSMENT OF THE COUNTY’S INFRASTRUCTURE**

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2024 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75% of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 96% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 99% of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for centerline miles and bridges are as follows:

<u>Condition</u>	<u>Rating</u>
Failed	0
"Imminent" Failure	1
Critical	2
Serious	3
Poor	4
Fair	5
Satisfactory	6
Good	7
Very Good	8
Excellent	9

**UNION COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024

**CONDITIONAL ASSESSMENT OF THE COUNTY’S INFRASTRUCTURE - (Continued)**

The following summarizes the overall ratings as of December 31, 2024.

	2022		2023		2024	
	Centerline Miles	Percent	Centerline Miles	Percent	Centerline Miles	Percent
Condition Assessment of Fair or Better	453	97%	463	98%	453	96%
Condition Assessment of Less than Fair	16	3%	10	2%	20	4%

	2022		2023		2024	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	331	99%	331	99%	331	99%
Condition Assessment of Less than Fair	3	1%	3	1%	3	1%

The following is a comparison of the County budgeted and actual expenditures for roads and bridges.

Year	Budgeted Expenditures	Actual Expenditures	Difference
2024	\$ 20,205,998	\$ 14,559,342	\$ 5,646,656
2023	17,646,041	12,899,905	4,746,136
2022	13,875,353	12,276,321	1,599,032
2021	10,139,455	7,805,315	2,334,140
2020	12,316,330	10,435,397	1,880,933
2019	11,243,134	9,731,334	1,511,800
2018	9,695,077	7,605,469	2,089,608
2017	11,347,488	9,304,811	2,042,677
2016	8,003,405	6,800,393	1,203,012
2015	8,615,985	7,882,189	733,796

THIS PAGE IS INTENTIONALLY LEFT BLANK



**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Property taxes	\$ 9,000,000	\$ 9,000,000	\$ 8,637,547	\$ (362,453)
Sales taxes	16,143,869	16,143,869	14,538,673	(1,605,196)
Charges for services	5,402,766	5,609,894	6,129,778	519,884
Fines and forfeitures	131,820	131,820	142,881	11,061
Intergovernmental	2,176,255	2,422,072	3,793,694	1,371,622
Investment income	2,000,062	4,867,062	5,148,535	281,473
Rental income	304,440	540,701	544,711	4,010
Contributions and donations	-	100,000	105,338	5,338
Other	330,326	359,557	450,919	91,362
Total budgetary revenues	<u>35,489,538</u>	<u>39,174,975</u>	<u>39,492,076</u>	<u>317,101</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	673,090	673,442	640,535	(32,907)
Materials and supplies	20,460	13,459	12,373	(1,086)
Contractual services	235,507	237,658	226,588	(11,070)
Capital outlay	14,375	14,375	6,439	(7,936)
Other	22,000	21,500	19,812	(1,688)
Total budgetary	<u>965,432</u>	<u>960,434</u>	<u>905,747</u>	<u>(54,687)</u>
Weights & measurements:				
Personal services	70,560	71,562	70,059	(1,503)
Materials and supplies	13,917	11,236	3,167	(8,069)
Contractual services	3,937	3,750	939	(2,811)
Other	7,500	7,500	-	(7,500)
Total weights & measurements	<u>95,914</u>	<u>94,048</u>	<u>74,165</u>	<u>(19,883)</u>
Information technology:				
Personal services	283,337	286,874	242,803	(44,071)
Materials and supplies	33,670	97,708	43,550	(54,158)
Contractual services	600,307	551,642	514,212	(37,430)
Capital Outlay	156,374	86,031	37,412	(48,619)
Other	14,500	12,500	5,999	(6,501)
Total Information technology	<u>1,088,188</u>	<u>1,034,755</u>	<u>843,976</u>	<u>(190,779)</u>
Total Auditor	<u>2,149,534</u>	<u>2,089,237</u>	<u>1,823,888</u>	<u>(265,349)</u>
Board of elections:				
Personal services	692,800	692,800	681,813	(10,987)
Materials and supplies	54,655	54,655	54,152	(503)
Contractual services	197,039	197,039	188,282	(8,757)
Other	26,504	26,504	26,283	(221)
Total board of elections	<u>970,998</u>	<u>970,998</u>	<u>950,530</u>	<u>(20,468)</u>
Commissioners:				
County planning:				
Disbursement	90,174	90,174	90,173	(1)
Total county planning	<u>90,174</u>	<u>90,174</u>	<u>90,173</u>	<u>(1)</u>
COYC operating:				
Disbursement	404,580	404,580	386,005	(18,575)
Total COYC operating	<u>404,580</u>	<u>404,580</u>	<u>386,005</u>	<u>(18,575)</u>
VOCA:				
Disbursement	96,858	96,858	96,858	-
Total VOCA	<u>96,858</u>	<u>96,858</u>	<u>96,858</u>	<u>-</u>

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Contingencies:				
Disbursement	\$ 493,325	\$ 143,250	\$ 100,000	\$ (43,250)
Total contingencies	493,325	143,250	100,000	(43,250)
Union County COG:				
Disbursement	96,061	96,061	80,372	(15,689)
Total Union County COG	96,061	96,061	80,372	(15,689)
Municipal Court Fees:				
Disbursement	150,221	157,871	157,871	-
Total municipal court fees	150,221	157,871	157,871	-
Commissioners office:				
Personal services	599,598	599,598	570,770	(28,828)
Materials and supplies	18,785	17,391	14,929	(2,462)
Contractual services	821,435	839,406	788,524	(50,882)
Capital outlay	13,000	13,000	6,266	(6,734)
Other	311,756	322,551	303,116	(19,435)
Total commissioners office	1,764,574	1,791,946	1,683,605	(108,341)
EMA:				
Personal services	270,199	270,199	265,393	(4,806)
Materials and supplies	20,103	21,704	16,543	(5,161)
Contractual services	47,577	45,284	44,626	(658)
Capital Outlay	145,369	145,369	121,504	(23,865)
Other	12,000	12,000	8,532	(3,468)
Total EMA	495,248	494,556	456,598	(37,958)
Human Resources				
Personal services	268,885	268,885	252,331	(16,554)
Materials and supplies	9,559	7,848	7,844	(4)
Contractual services	47,514	441,787	428,624	(13,163)
Other	7,066	10,573	7,073	(3,500)
Total human resources	333,024	729,093	695,872	(33,221)
Archives:				
Personal services	107,538	120,270	118,102	(2,168)
Materials and supplies	18,746	18,370	18,370	-
Contractual services	11,290	30,319	30,230	(89)
Capital Outlay	32,100	12,500	-	(12,500)
Other	2,350	2,146	2,146	-
Total archives	172,024	183,605	168,848	(14,757)
Commissioners administrator:				
Personal services	183,304	183,304	170,936	(12,368)
Materials and supplies	14,210	14,360	14,018	(342)
Contractual services	4,000	1,440	560	(880)
Other	2,000	4,860	4,591	(269)
Total commissioners administrator	203,514	203,964	190,105	(13,859)
Total commissioners	4,299,603	4,391,958	4,106,307	(285,651)
Prosecutor:				
Personal services	1,712,344	1,712,344	1,600,591	(111,753)
Materials and supplies	40,000	40,000	29,281	(10,719)
Contractual services	40,000	40,000	30,031	(9,969)
Capital Outlay	9,369	9,369	-	(9,369)
Other	44,926	44,926	42,926	(2,000)
Total prosecutor	1,846,639	1,846,639	1,702,829	(143,810)

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal services	\$ 345,148	\$ 345,148	\$ 313,022	\$ (32,126)
Materials and supplies	18,038	14,761	11,027	(3,734)
Contractual services	51,379	46,187	37,951	(8,236)
Capital outlay	15,000	15,000	9,000	(6,000)
Other	2,000	2,150	490	(1,660)
Total recorder	431,565	423,246	371,490	(51,756)
Treasurer:				
Personal services	247,728	250,739	237,031	(13,708)
Materials and supplies	15,610	15,535	11,689	(3,846)
Contractual services	239,472	188,740	86,880	(101,860)
Capital outlay	6,000	6,000	2,825	(3,175)
Other	8,900	8,663	1,949	(6,714)
Total treasurer	517,710	469,677	340,374	(129,303)
Facilities:				
Personal services	1,274,784	1,183,784	1,163,944	(19,840)
Materials and supplies	446,256	187,195	179,137	(8,058)
Contractual services	2,416,622	1,769,038	1,742,132	(26,906)
Capital Outlay	149,075	98,200	73,050	(25,150)
Other	1,500	1,500	-	(1,500)
Total facilities	4,288,237	3,239,717	3,158,263	(81,454)
Total general government - legislative and executive	14,504,286	13,431,472	12,453,681	(977,791)
General government:				
Judicial:				
Auditor - public defender:				
Contractual services	622,426	271,566	271,566	-
Other	3,500	-	-	-
Total auditor - public defender	625,926	271,566	271,566	-
Clerk of courts:				
Personal services	725,642	725,642	702,724	(22,918)
Materials and supplies	25,000	32,004	29,505	(2,499)
Contractual services	97,823	93,473	80,871	(12,602)
Capital outlay	8,500	5,946	5,946	-
Other	1,300	1,200	390	(810)
Total clerk of courts	858,265	858,265	819,436	(38,829)
Common pleas:				
Common pleas-general:				
Personal services	1,173,196	1,158,646	1,002,081	(156,565)
Materials and supplies	40,044	57,544	50,999	(6,545)
Contractual services	310,200	310,280	175,252	(135,028)
Capital outlay	20,000	19,550	1,970	(17,580)
Other	50,000	50,000	18,996	(31,004)
Total common pleas-general	1,593,440	1,596,020	1,249,298	(346,722)
Total common pleas	1,593,440	1,596,020	1,249,298	(346,722)
Juvenile probate court:				
Juvenile court:				
Personal services	1,923,991	1,936,812	1,606,994	(329,818)
Materials and supplies	53,000	60,625	49,423	(11,202)
Contractual services	476,338	444,610	342,088	(102,522)
Capital Outlay	40,000	40,000	-	(40,000)
Other	42,000	50,531	33,813	(16,718)
Total juvenile court	2,535,329	2,532,578	2,032,318	(500,260)

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate court:				
Personal services	\$ 236,863	\$ 236,863	\$ 201,666	\$ (35,197)
Materials and supplies	4,135	4,135	1,020	(3,115)
Contractual services	32,843	32,843	20,146	(12,697)
Other	16,166	5,629	5,032	(597)
Total probate court	<u>290,007</u>	<u>279,470</u>	<u>227,864</u>	<u>(51,606)</u>
Total juvenile probate court	<u>2,825,336</u>	<u>2,812,048</u>	<u>2,260,182</u>	<u>(551,866)</u>
Total general government - judicial	<u>5,902,967</u>	<u>5,537,899</u>	<u>4,600,482</u>	<u>(937,417)</u>
Public safety:				
Coroner:				
Personal services	317,170	317,170	311,721	(5,449)
Materials and supplies	4,956	5,430	4,669	(761)
Contractual services	134,154	136,631	104,270	(32,361)
Capital outlay	3,600	3,600	-	(3,600)
Other	2,555	225	225	-
Total coroner	<u>462,435</u>	<u>463,056</u>	<u>420,885</u>	<u>(42,171)</u>
Sheriff:				
Elected official - sheriff:				
Personal services	561,831	561,611	495,772	(65,839)
Total elected official - sheriff	<u>561,831</u>	<u>561,611</u>	<u>495,772</u>	<u>(65,839)</u>
Administration:				
Personal services	183,443	183,443	144,311	(39,132)
Materials and supplies	18,106	18,084	13,935	(4,149)
Contractual services	96,311	95,624	88,998	(6,626)
Other	46,939	44,797	43,813	(984)
Total administration	<u>344,799</u>	<u>341,948</u>	<u>291,057</u>	<u>(50,891)</u>
Law enforcement:				
Personal services	3,743,836	3,603,736	3,513,201	(90,535)
Materials and supplies	190,778	190,711	123,109	(67,602)
Contractual services	542,165	526,756	368,572	(158,184)
Capital Outlay	495,241	583,766	567,384	(16,382)
Other	38,811	32,359	16,468	(15,891)
Total law enforcement	<u>5,010,831</u>	<u>4,937,328</u>	<u>4,588,734</u>	<u>(348,594)</u>
Court services:				
Personal services	626,115	766,215	718,739	(47,476)
Materials and supplies	11,539	11,539	10,011	(1,528)
Contractual services	2,278,679	2,277,324	2,167,157	(110,167)
Other	6,533	5,500	800	(4,700)
Total court services	<u>2,922,866</u>	<u>3,060,578</u>	<u>2,896,707</u>	<u>(163,871)</u>
Investigation:				
Personal services	977,921	977,921	760,094	(217,827)
Materials and supplies	77,967	77,255	75,407	(1,848)
Contractual services	31,731	31,456	18,128	(13,328)
Capital Outlay	64,208	34,208	-	(34,208)
Other	22,868	17,835	12,855	(4,980)
Total investigation	<u>1,174,695</u>	<u>1,138,675</u>	<u>866,484</u>	<u>(272,191)</u>
Community service:				
Personal services	795,674	795,674	577,408	(218,266)
Materials and supplies	13,614	13,614	8,499	(5,115)
Contractual services	33,943	32,763	8,145	(24,618)
Capital Outlay	10,406	3,706	3,706	-
Other	15,633	9,033	6,472	(2,561)
Total community service	<u>869,270</u>	<u>854,790</u>	<u>604,230</u>	<u>(250,560)</u>

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Total sheriff	\$ 10,884,292	\$ 10,894,930	\$ 9,742,984	\$ (1,151,946)
Total public safety	11,346,727	11,357,986	10,163,869	(1,194,117)
Public works:				
Engineer:				
Engineer - general:				
Personal services	296,131	309,843	309,572	(271)
Materials and supplies	7,600	6,837	6,837	-
Contractual services	24,970	9,436	9,436	-
Total engineer - general	328,701	326,116	325,845	(271)
Env engineer:				
Personal services	131,725	134,420	134,420	-
Total env engineer	131,725	134,420	134,420	-
Total engineer	460,426	460,536	460,265	(271)
Soil and water:				
Disbursement	400,000	400,000	400,000	-
Total soil and water	400,000	400,000	400,000	-
Total public works	860,426	860,536	860,265	(271)
Health:				
Health:				
Disbursement	4,500	4,500	4,278	(222)
Total apiary inspection	4,500	4,500	4,278	(222)
Human services:				
Disbursement	5,000	5,000	5,000	-
Total human services	5,000	5,000	5,000	-
Crippled children:				
Disbursement	195,000	70,000	37,812	(32,188)
Total crippled children	195,000	70,000	37,812	(32,188)
Humane society:				
Disbursement	117,188	-	-	-
Total humane society	117,188	-	-	-
Total health	321,688	79,500	47,090	(32,410)
Human services:				
Public assistance:				
Disbursement	74,000	74,000	74,000	-
Total public assistance	74,000	74,000	74,000	-

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human services:				
Veteran's services:				
Personal services	\$ 585,568	\$ 585,568	\$ 423,467	\$ (162,101)
Materials and supplies	23,301	22,932	5,462	(17,470)
Contractual services	317,567	286,399	181,726	(104,673)
Capital outlay	111,627	116,563	89,784	(26,779)
Other	386,292	377,711	264,267	(113,444)
Total veteran's services	<u>1,424,355</u>	<u>1,389,173</u>	<u>964,706</u>	<u>(424,467)</u>
Extension office grant:				
Disbursement	258,590	258,590	258,590	-
Total extension office grant	<u>258,590</u>	<u>258,590</u>	<u>258,590</u>	<u>-</u>
Total human services	<u>1,756,945</u>	<u>1,721,763</u>	<u>1,297,296</u>	<u>(424,467)</u>
Economic development and assistance:				
Airport operating:				
Disbursement	80,000	80,000	80,000	-
Total airport operating	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Total Economic development and assistance	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Conservation and recreation:				
Richwood Fair:				
Disbursement	16,000	16,000	16,000	-
Total Richwood Fair	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Union County fair:				
Disbursement	16,000	16,000	16,000	-
Total Union County fair	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Park and recreation:				
Disbursement	49,907	49,907	49,907	-
Total park and recreation	<u>49,907</u>	<u>49,907</u>	<u>49,907</u>	<u>-</u>

- Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Historical society:				
Disbursement	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Total historical society	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total conservation and recreation	<u>121,907</u>	<u>121,907</u>	<u>121,907</u>	<u>-</u>
Total budgetary expenditures	<u>34,894,946</u>	<u>33,191,063</u>	<u>29,624,590</u>	<u>(3,566,473)</u>
Budgetary excess of revenues over expenditures	<u>594,592</u>	<u>5,983,912</u>	<u>9,867,486</u>	<u>3,883,574</u>
<b>Budgetary other financing sources (uses):</b>				
Sale of capital assets	11,630	11,630	12,245	615
Advance in	-	-	200	200
Transfer in	1,465,984	1,465,984	1,541,060	75,076
Transfers out	(2,968,443)	(9,023,831)	(9,023,781)	50
Total budgetary other financing sources (uses)	<u>(1,490,829)</u>	<u>(7,546,217)</u>	<u>(7,470,276)</u>	<u>75,941</u>
Net change in fund balance	(896,237)	(1,562,305)	2,397,210	3,959,515
<b>Budgetary fund balance at beginning of year</b>	3,836,816	3,836,816	3,836,816	-
<b>Prior year encumbrances appropriated</b>	1,818,863	1,818,863	1,818,863	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,759,442</u>	<u>\$ 4,093,374</u>	<u>\$ 8,052,889</u>	<u>\$ 3,959,515</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 9,009,033	\$ 9,009,033	\$ 8,172,706	\$ (836,327)
Intergovernmental	2,117,748	2,117,748	3,682,312	1,564,564
Other	216,509	216,509	157,263	(59,246)
Total budgetary revenues	<u>11,343,290</u>	<u>11,343,290</u>	<u>12,012,281</u>	<u>668,991</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Personal services	9,034,258	9,079,951	8,792,400	(287,551)
Materials and supplies	153,646	153,065	137,671	(15,394)
Contractual services	4,535,234	4,514,782	4,311,701	(203,081)
Capital outlay	5,601	23,169	17,669	(5,500)
Other	521,893	501,172	446,010	(55,162)
Total budgetary expenditures	<u>14,250,632</u>	<u>14,272,139</u>	<u>13,705,451</u>	<u>(566,688)</u>
Budgetary excess of expenditures over revenues	<u>(2,907,342)</u>	<u>(2,928,849)</u>	<u>(1,693,170)</u>	<u>1,235,679</u>
<b>Budgetary other financing uses:</b>				
Transfers out	<u>(436,918)</u>	<u>(1,091,225)</u>	<u>(700,000)</u>	<u>391,225</u>
Total budgetary other financing uses	<u>(436,918)</u>	<u>(1,091,225)</u>	<u>(700,000)</u>	<u>391,225</u>
Net change in fund balance	(3,344,260)	(4,020,074)	(2,393,170)	1,626,904
<b>Budgetary fund balance at beginning of year</b>	5,458,155	5,458,155	5,458,155	-
<b>Prior year encumbrances appropriated</b>	33,845	33,845	33,845	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,147,740</u>	<u>\$ 1,471,926</u>	<u>\$ 3,098,830</u>	<u>\$ 1,626,904</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Sales taxes	\$ 1,818,094	\$ 1,818,094	\$ 1,823,248	\$ 5,154
Charges for services	860,000	860,000	746,705	(113,295)
Licenses and permits	4,000	4,000	4,200	200
Intergovernmental	7,225,000	7,225,000	8,102,322	877,322
Investment income	100,000	100,000	31,232	(68,768)
Contributions and donations	4,563,000	4,563,000	-	(4,563,000)
Other	90,000	90,000	142,794	52,794
Total budgetary revenues	<u>14,660,094</u>	<u>14,660,094</u>	<u>10,850,501</u>	<u>(3,809,593)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works:				
Engineer:				
Personal services	745,102	743,902	591,009	(152,893)
Materials and supplies	49,541	49,541	45,398	(4,143)
Contractual services	953,984	911,009	114,057	(796,952)
Capital outlay	70,000	70,000	-	(70,000)
Other	11,750	12,950	6,311	(6,639)
Total engineer	<u>1,830,377</u>	<u>1,787,402</u>	<u>756,775</u>	<u>(1,030,627)</u>
Roads:				
Personal services	2,685,517	2,685,517	2,429,215	(256,302)
Materials and supplies	2,599,010	2,629,430	2,533,197	(96,233)
Contractual services	7,906,747	6,648,617	3,108,821	(3,539,796)
Capital outlay	809,463	809,463	754,623	(54,840)
Other	3,000	3,000	1,048	(1,952)
Total roads	<u>14,003,737</u>	<u>12,776,027</u>	<u>8,826,904</u>	<u>(3,949,123)</u>
Bridges and culverts:				
Materials and supplies	80,000	91,746	71,473	(20,273)
Contractual services	1,208,250	553,000	436,911	(116,089)
Other	1,514,509	847,980	353,762	(494,218)
Total bridges and culverts	<u>2,802,759</u>	<u>1,492,726</u>	<u>862,146</u>	<u>(630,580)</u>
Total public works	<u>18,636,873</u>	<u>16,056,155</u>	<u>10,445,825</u>	<u>(5,610,330)</u>
Total budgetary expenditures	<u>18,636,873</u>	<u>16,056,155</u>	<u>10,445,825</u>	<u>(5,610,330)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(3,976,779)</u>	<u>(1,396,061)</u>	<u>404,676</u>	<u>1,800,737</u>
<b>Budgetary other financing sources:</b>				
Transfer in	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>(375,000)</u>
Total budgetary other financing sources	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>(375,000)</u>
Net change in fund balance	(3,601,779)	(1,021,061)	404,676	1,425,737
<b>Budgetary fund balance at beginning of year</b>	140,948	140,948	140,948	-
<b>Prior year encumbrances appropriated</b>	1,785,035	1,785,035	1,785,035	-
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ (1,675,796)</u>	<u>\$ 904,922</u>	<u>\$ 2,330,659</u>	<u>\$ 1,425,737</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL INFRASTRUCTURE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ -	\$ -	\$ 2,423	\$ 2,423
Special assessments	25,000	25,000	24,821	(179)
Other	-	-	4,645	4,645
Total budgetary revenues	<u>25,000</u>	<u>25,000</u>	<u>31,889</u>	<u>6,889</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Contractual services	13,601,289	12,275,417	1,502,517	(10,772,900)
Total budgetary expenditures	<u>13,601,289</u>	<u>12,275,417</u>	<u>1,502,517</u>	<u>(10,772,900)</u>
Budgetary excess of expenditures over revenues	<u>(13,576,289)</u>	<u>(12,250,417)</u>	<u>(1,470,628)</u>	<u>10,779,789</u>
<b>Budgetary other financing sources (uses):</b>				
Transfers in	800,000	800,000	2,049,750	1,249,750
Transfers out	(177,290)	(177,290)	(177,290)	-
Advances out	-	(1,325,872)	(1,325,872)	-
Total budgetary other financing sources (uses)	<u>622,710</u>	<u>(703,162)</u>	<u>546,588</u>	<u>1,249,750</u>
Net change in fund balance	(12,953,579)	(12,953,579)	(924,040)	12,029,539
<b>Budgetary fund balance at beginning of year</b>	23,229,722	23,229,722	23,229,722	-
<b>Prior year encumbrances appropriated</b>	395,950	395,950	395,950	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 10,672,093</u>	<u>\$ 10,672,093</u>	<u>\$ 22,701,632</u>	<u>\$ 12,029,539</u>

**UNION COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds**

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

***Real Estate Assessment***

To account for State mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

***Local Fiscal Recovery***

To account for grant money received under the American Rescue Plan Act (ARPA) that is restricted for use on ARPA programs.

***Computerized Legal Research***

To account for filing fees collected by the courts used for legal research computerization.

***Delinquent Real Estate Collection***

To account for five percent of all collections of certified delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

***Recorder Equipment Set Aside***

To account for the fees assessed by the county recorder to be used to supplement the equipment needs of the county recorder.

***Treasurer Prepaid Interest***

To account for interest earned from real estate tax prepayments to be used for the tax repayment program.

***Federal Chip***

To account for grant revenues and distribution for a home repair program.

***Election Security Grant***

To account for State grant money that is restricted for spending on security upgrades for election purposes.

***Moving Ohio Forward***

To account for State grant monies received from the Moving Ohio Forward Demolition Grant Program and used for the demolition of blighted properties in the community.

***Law Library***

Created under HB 420, the law library fund accounts for fees, fines and other sources for the purposes of operating and maintaining a county law library to provide legal research, references and library services.

***Probate Court Conduct of Business***

To account for the fees assessed on marriage licenses pursuant to Section 2101.19(A) of the Ohio Revised Code. This fund is used by the probate court to pay for costs incurred by the court.

***Indigent Guardianship***

To account for probate court fees charged according to Section 2101.16(B) of the Ohio Revised Code. These monies are used for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

***Probate and Juvenile Special Projects***

To account for fees collected by the probate and juvenile courts used for special projects.

***Common Pleas Special Projects***

A special projects fund established by the Court of Common Pleas to perpetuate the efficient operation of the court and to account for the requisite court fees charged under provisions established in Ohio Revised Code Section 2303.201.

***Clerk of Courts Computerization***

To account for fees collected by the Clerk of Courts used for computerization of the court system.

***Probate and Juvenile Court Computer***

To account for fees collected by the probate and juvenile courts used for computerization.

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds - (Continued)**

***Probate and Juvenile Court Computer Research***

To account for fees collected by the probate and juvenile courts used for legal research computerization.

***Juvenile Court Indigent Offenders***

To account for State monies used for the treatment and rehabilitation of indigent offenders.

***County Indigent Driver***

To account for fines and forfeitures that are restricted to the use of indigent drivers.

***Dispute Resolution***

A fund established by the Court of Common Pleas to perpetuate mediation in the areas of civil litigation, domestic relations and criminal victim and perpetrator issue reconciliation, and to account for the requisite court fees established under provisions of Ohio Revised Code 2302.202.

***CP Addiction Grant***

To account for State grant monies received related to the Common Pleas Drug Court Program.

***Economic Development***

To account for joint revenues between the County and the City of Marysville to maintain a director of economic development.

***Convention and Tourist Bureau***

To account for monies collected and distributed related to the "County Lodging Tax".

***DUI***

To account for fines collected through the courts from offenders operating motor vehicles under the influence of alcohol or drugs. These monies are used for enforcement and education programs.

***Forfeitures***

A fund established to account for revenues derived from the seizure of assets as a result of criminal activities for the purposes of supporting law enforcement activities.

***Sheriff CCW Rotary***

To account for the collection and distribution of fees associated with the issuance of concealed handgun licenses.

***Law Enforcement Grants***

A combination of competitive grants, based on availability and need, that may or may not be received in a given year.

***Sheriff Policing Rotary***

To account for contract fees collected for services which include patrols, dispatching, and the shooting range.

***DARE Community Education***

To account for grants, fundraising and expenditure activity for various education programs including DARE and Safety Town.

***Youth Services Subsidy***

To account for State grant monies received from the Ohio Department of Youth Services and used for placement of children, diversion program-juvenile delinquency prevention, and other related activities.

**UNION COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***9-1-1 Emergency***

To account for the 9-1-1 emergency phone system for the County, funded by a county-wide property tax.

***Federal LETF***

To account for grant money received from the federal government that is restricted to be used for the Law Enforcement Task Force.

***Local Emergency Planning***

To account for State monies and local revenues used to operate the County emergency program and increase community awareness of emergency plans.

***Juvenile Tobacco***

To account for revenues and expenditures with the juvenile court smoking cessation program.

***Law Enforcement Memorial***

To account for contribution and grant money received for the construction of a Union County Law Enforcement Memorial.

***Juvenile Special Projects***

To account for court costs collected and expenditure activity for various court projects as determined necessary by the court.

***VOCA Grant***

Funds established to account for federal Victims of Crime Act (VOCA) grant awards to assist primary and secondary victims of crime to stabilize their lives, and understand and participate in the criminal justice system.

***VAWA Grant***

Fund established to account for Violence Against Women Act (VAWA) grant awards to strengthen the criminal justice system's response to violence against women and enhance services to victims of sexual assault, domestic violence and stalking.

***Road and Bridge***

To account for expenditures associated with road and bridge maintenance within the County.

***Ditch Rotary***

To pay for equipment, materials, and labor related to the general maintenance of water courses within the County.

***Ditch Maintenance***

To account for special assessment revenues which are used to provide irrigation ditches and maintain existing ditches.

***Elections Grant***

To account for grant money from the State of Ohio that is restricted for elections and the Board of Elections.

***Dog and Kennel***

To account for the dog warden's operation that is financed by sales of dog tags and kennel permits and fine collections.

***ADAMH***

To account for a county-wide property tax levy and federal and State grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

***Preschool Grant***

To account for grant expenditures associated with preschool for those with developmental disabilities.

***OneOhio Opioid Settlement***

To account for opioid settlement proceeds that are restricted for public health and welfare programs

***Public Assistance***

To account for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and for certain public social services.

**UNION COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***Coordination Transportation***

To provide transportation services to seniors or disadvantaged citizens.

***Child Support Enforcement Agency***

To account for poundage fees on child support payments and other local, State and federal revenues used to administer the County Child Support Enforcement Agency.

***Children Services***

To account for various monies received from federal, State, and local grants used for children's support programs, including: emergency care, medical costs, counseling, foster care, parental counseling and training and education costs.

***Adult Basic Literacy Education Grant***

To account for State and federal grants and local revenues used to pay for adult basic literacy education.

***Senior Services***

To account for revenues and expenditures related to Union County Senior Services.

***Workplace Investment Act***

To account for revenues and expenditures associated with the Workforce Investment Act of 1998.

***Targeted Community Alternative***

To account from money received by the State that is restricted for use on the Targeted Community Alternative.

***Marriage License***

To account for monies collected on each marriage license to be used for a battered spouse program provided by Turning Point and Choices, Inc.

***CP Probation Services***

To account for charges for services that are restricted to be used for the Common Pleas Probation services.

***Railroad Grade Crossing***

To account for fines and forfeitures that are restricted for railroad upgrades.

***Domestic Violence***

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

***CCA Grant***

To account for intergovernmental revenues that are restricted to be used for the Community Corrections Act (CCA) grant.

***Probation Services Grant***

To account for intergovernmental revenues that are restricted to be used for probation services.

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

***Unclaimed Monies***

To account for resources that are unclaimed monies that have not been distributed. The fund balance of this fund is nonspendable.

***Stabilization***

To account for reserve funds that will stabilize the general fund against cyclical changes.

**UNION COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***Salary and Benefit***

To account for reserve funds that will assist in the payment of leave for terminated or retired employees and in any year where the number of pay periods exceeds 26.

***Certificate Title Administration***

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles.

***Workmen's Compensation***

To account for refunds and the payment of Bureau of Workmen's Compensation premiums. This fund is not included in the entity for which the appropriated budget is adopted.

***Investment of Unclaimed Money***

To account for unclaimed monies that have not been disbursed for a particular case. This fund is not included in the entity for which the appropriated budget is adopted.

***Payroll***

To account for employee payroll withholdings. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

**Nonmajor Debt Service Funds**

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

***Bond Retirement***

To account for the retirement of debt.

***Sales Tax Debt***

To account for activity related to debt issued specifically for construction of a new sheriff's facility and renovation of the London Avenue property. The County's general fund transfers permissive sales tax to support repayment of this debt.

**Nonmajor Capital Project Funds**

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds.

***MVGT Infrastructure***

To account for contributions and donations that are restricted for use of future infrastructure projects.

***Capital Improvements***

To account for various capital improvements to County facilities and other assets.

***Federal Grant and Recapture CDBG***

To account for federal grant monies received for payments to individuals/companies for community development block grant reinvestments projects.



**UNION COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Capital Project Funds - (Continued)**

***Ditch Equipment Building***

To account for special assessments and/or note proceeds used for activities related to the construction of ditches.

***DD Capital***

To account for various capital improvements at the DD school and workshop.

***Sheriff's Facility Construction***

To account for various capital improvements to sheriff facilities and other assets.

***AG Center***

To account for building renovation costs.

***London Ave. Government Building***

To account for funds used to purchase and refurbish an office building.

***Boylan and Phelps Ditch***

To account for funds used for activities related to the construction of ditches.

***Main Street Building***

To account for funds used to purchase and renovate a building for archives and office space.

***Lower Green JT Ditch***

To account for funds used for activities related to the construction of the lower green JT ditch.

***Cattail Swamp Ditch***

To account for funds used for activities related to the construction of the cattail swamp ditch.

***Multi Building Improvement***

To account for constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances.

***Clark Yoder Ditch***

To account for note proceeds that are restricted to be used for the construction of the Clark Yoder Ditch.

***Morris Berry Ditch***

To account for funds used for activities related to the construction of the Morris Berry Ditch.

***Millcreek Log Jam Construction***

To account for funds used for activities related to the construction of the Millcreek Log Jam.

***Honda TIF***

To account for the monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

***Dublin Green TIF***

To account for monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

***Capital Project Issue II***

To account for funds received for Issue II certified projects.

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2024

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 27,245,148	\$ 295,739	\$ 17,604,731	\$ 45,145,618
Cash and cash equivalents in segregated accounts	224,672	34,163	-	258,835
Receivables (net of allowance for uncollectibles):				
Sales taxes	493,524	-	-	493,524
Real estate and other taxes	3,420,540	-	-	3,420,540
Payment in lieu of taxes	-	-	345,000	345,000
Accounts	1,220,719	-	850,000	2,070,719
Due from other governments	4,222,277	-	188	4,222,465
Special assessments	1,304,636	-	123,162	1,427,798
Interfund loans	-	-	190,760	190,760
Materials and supplies inventory	37,672	-	6,786	44,458
Prepayments	22,220	-	-	22,220
<b>Total assets</b>	<b>\$ 38,191,408</b>	<b>\$ 329,902</b>	<b>\$ 19,120,627</b>	<b>\$ 57,641,937</b>
<b>Liabilities:</b>				
Accounts payable	\$ 529,535	\$ -	\$ 64,985	\$ 594,520
Contracts payable	-	-	200,717	200,717
Retainage payable	-	-	5,647	5,647
Accrued wages and benefits payable	468,688	-	-	468,688
Due to other governments	121,233	-	-	121,233
Interfund loans payable	-	-	1,924,672	1,924,672
Unearned revenue	1,323,602	-	-	1,323,602
<b>Total liabilities</b>	<b>2,443,058</b>	<b>-</b>	<b>2,196,021</b>	<b>4,639,079</b>
<b>Deferred inflows of resources:</b>				
Property taxes and PILOTs levied for the next fiscal year	3,265,137	-	345,000	3,610,137
Delinquent property tax revenue not available	108,677	-	-	108,677
Sales tax revenue not available	327,401	-	-	327,401
Special assessments revenue not available	1,304,636	-	123,162	1,427,798
Other nonexchange transactions	120,074	-	188	120,262
Unavailable grant revenue	3,369,455	-	-	3,369,455
Miscellaneous revenue not available	1,153,763	-	-	1,153,763
<b>Total deferred inflows of resources</b>	<b>9,649,143</b>	<b>-</b>	<b>468,350</b>	<b>10,117,493</b>
<b>Fund balances:</b>				
Nonspendable	59,892	-	6,786	66,678
Restricted	25,547,411	329,902	8,695,633	34,572,946
Committed	491,904	-	141,216	633,120
Assigned	-	-	7,930,443	7,930,443
Unassigned (deficit)	-	-	(317,822)	(317,822)
<b>Total fund balances</b>	<b>26,099,207</b>	<b>329,902</b>	<b>16,456,256</b>	<b>42,885,365</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 38,191,408</b>	<b>\$ 329,902</b>	<b>\$ 19,120,627</b>	<b>\$ 57,641,937</b>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property and other local taxes	\$ 3,589,874	\$ -	\$ -	\$ 3,589,874
Sales taxes	1,826,350	-	-	1,826,350
Charges for services	5,593,716	-	-	5,593,716
Licenses and permits	132,905	-	-	132,905
Fines and forfeitures	490,045	-	-	490,045
Intergovernmental	14,370,179	-	2,773,076	17,143,255
Special assessments	477,326	-	218,008	695,334
Investment income	37,961	17,235	325,997	381,193
Rental income	99,176	-	-	99,176
Contributions and donations	3,684	-	1,294,506	1,298,190
Payment in lieu of taxes	-	-	350,760	350,760
Other	198,102	-	-	198,102
<b>Total revenues</b>	<u>26,819,318</u>	<u>17,235</u>	<u>4,962,347</u>	<u>31,798,900</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	5,734,297	-	-	5,734,297
Judicial	908,918	-	-	908,918
Public safety	2,702,940	-	-	2,702,940
Public works	325,266	-	-	325,266
Health	7,481,600	-	-	7,481,600
Human services	9,030,384	-	666,892	9,697,276
Economic development	799,703	-	-	799,703
Capital outlay	-	-	8,213,739	8,213,739
Debt service:				
Principal retirement	-	742,940	-	742,940
Interest	-	449,444	10,260	459,704
<b>Total expenditures</b>	<u>26,983,108</u>	<u>1,192,384</u>	<u>8,890,891</u>	<u>37,066,383</u>
Excess of expenditures over revenues	<u>(163,790)</u>	<u>(1,175,149)</u>	<u>(3,928,544)</u>	<u>(5,267,483)</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,974,693	1,279,428	1,400,000	4,654,121
Transfers out	-	-	(592,150)	(592,150)
<b>Total other financing sources (uses)</b>	<u>1,974,693</u>	<u>1,279,428</u>	<u>807,850</u>	<u>4,061,971</u>
Net change in fund balances	1,810,903	104,279	(3,120,694)	(1,205,512)
<b>Fund balances at beginning of year</b>	24,288,203	225,623	19,576,950	44,090,776
<b>Change in inventory balance</b>	101	-	-	101
<b>Fund balances at end of year</b>	<u>\$ 26,099,207</u>	<u>\$ 329,902</u>	<u>\$ 16,456,256</u>	<u>\$ 42,885,365</u>

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2024

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Recorder Equipment Set Aside</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,707,142	\$ 58,849	\$ 805,797	\$ 5,142
Cash with fiscal and escrow agents	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Sales taxes	-	-	-	-
Real and other taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	11,607	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,718,749</u>	<u>\$ 58,849</u>	<u>\$ 805,797</u>	<u>\$ 5,142</u>
<b>Deferred outflows of resources:</b>				
Accounts payable	\$ 1,627	\$ -	\$ -	\$ -
Accrued wages and benefits payable	46,222	-	7,891	-
Due to other governments	10,715	-	1,805	-
Unearned revenue	-	-	-	-
Total liabilities	<u>58,564</u>	<u>-</u>	<u>9,696</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Income tax revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable	11,607	-	-	-
Restricted	1,648,578	58,849	796,101	5,142
Committed	-	-	-	-
Total fund balances	<u>1,660,185</u>	<u>58,849</u>	<u>796,101</u>	<u>5,142</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,718,749</u>	<u>\$ 58,849</u>	<u>\$ 805,797</u>	<u>\$ 5,142</u>

<b>Treasurer Prepaid Interest</b>	<b>Federal CHIP</b>	<b>Election Security Grant</b>	<b>Law Library</b>	<b>Probate Court Conduct of Business</b>	<b>Indigent Guardianship</b>
\$ 162,725	\$ 104,425	\$ 10,021	\$ 282,039	\$ 11,975	\$ 7,445
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21,112	42	176
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	28	-	-
-	-	-	107	-	-
<u>\$ 162,725</u>	<u>\$ 104,425</u>	<u>\$ 10,021</u>	<u>\$ 303,286</u>	<u>\$ 12,017</u>	<u>\$ 7,621</u>
\$ -	\$ -	\$ -	\$ 3,826	\$ -	\$ -
-	-	-	1,251	-	-
-	-	-	323	-	-
-	-	-	-	-	-
-	-	-	5,400	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,502	-	-
-	-	-	6,502	-	-
-	-	-	-	-	-
-	-	-	135	-	-
162,725	104,425	10,021	291,249	12,017	7,621
-	-	-	-	-	-
<u>162,725</u>	<u>104,425</u>	<u>10,021</u>	<u>291,384</u>	<u>12,017</u>	<u>7,621</u>
<u>\$ 162,725</u>	<u>\$ 104,425</u>	<u>\$ 10,021</u>	<u>\$ 303,286</u>	<u>\$ 12,017</u>	<u>\$ 7,621</u>

--Continued

UNION COUNTY

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer	Probate and Juvenile Court Computer Research
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 68,379	\$ 522,658	\$ 148,595	\$ 58,878	\$ 30,436
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Sales taxes	-	-	-	-	-
Real and other taxes	-	-	-	-	-
Accounts	580	-	-	540	99
Due from other governments	-	-	-	-	-
Special assessments	-	-	-	-	-
Prepayments	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	<u>\$ 68,959</u>	<u>\$ 522,658</u>	<u>\$ 148,595</u>	<u>\$ 59,418</u>	<u>\$ 30,535</u>
<b>Deferred outflows of resources:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Income tax revenue not available	-	-	-	-	-
Other nonexchange transactions	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	68,959	522,658	148,595	59,418	30,535
Committed	-	-	-	-	-
Total fund balances	<u>68,959</u>	<u>522,658</u>	<u>148,595</u>	<u>59,418</u>	<u>30,535</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 68,959</u>	<u>\$ 522,658</u>	<u>\$ 148,595</u>	<u>\$ 59,418</u>	<u>\$ 30,535</u>

Juvenile Court Indigent Offenders	County Indigent Driver	Dispute Resolution	CP Addiction Grant	Economic Development
\$ 7,293	\$ 3,175	\$ 163,918	\$ 69,322	\$ 12,772
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 7,311	\$ 3,175	\$ 163,918	\$ 69,322	\$ 12,772
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,208
-	-	-	-	1,708
-	-	-	-	-
-	-	-	-	8,916
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7,311	3,175	163,918	69,322	3,856
-	-	-	-	-
7,311	3,175	163,918	69,322	3,856
\$ 7,311	\$ 3,175	\$ 163,918	\$ 69,322	\$ 12,772

--Continued

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>Convention &amp; Tourist Bureau</b>	<b>DUI</b>	<b>Forfeitures</b>	<b>Sheriff CCW Rotary</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 455,865	\$ 7,872	\$ 929	\$ 189,103
Cash with fiscal and escrow agents	-	224,672	-	-
Receivables (net of allowances for uncollectibles):				
Sales taxes	-	-	-	-
Real and other taxes	46,726	-	-	-
Accounts	-	60	-	611
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 502,591</u>	<u>\$ 232,604</u>	<u>\$ 929</u>	<u>\$ 189,714</u>
<b>Deferred outflows of resources:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	1,480
Due to other governments	-	-	-	350
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,830</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Income tax revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	10,687	-	-	-
Total deferred inflows of resources	<u>10,687</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable	-	-	-	-
Restricted	-	232,604	929	187,884
Committed	491,904	-	-	-
Total fund balances	<u>491,904</u>	<u>232,604</u>	<u>929</u>	<u>187,884</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 502,591</u>	<u>\$ 232,604</u>	<u>\$ 929</u>	<u>\$ 189,714</u>



<b>Law Enforcement Grants</b>	<b>Sheriff Policing Rotary</b>	<b>Dare Community Education</b>	<b>Youth Services Subsidy</b>	<b>911 Emergency</b>	<b>Federal LETF</b>	<b>Local Emergency Planning</b>
\$ 38,292	\$ 168,712	\$ 43,866	\$ 249,524	\$ 3,725,498	\$ 114,890	\$ 31,435
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,852,532	-	-
-	825	-	-	-	-	-
-	107,585	-	-	72,083	-	-
-	-	-	-	-	-	-
-	1,559	-	-	24,078	-	-
-	-	-	-	-	-	-
<u>\$ 38,292</u>	<u>\$ 278,681</u>	<u>\$ 43,866</u>	<u>\$ 249,524</u>	<u>\$ 5,674,191</u>	<u>\$ 114,890</u>	<u>\$ 31,435</u>
\$ -	\$ -	\$ -	\$ 84,661	\$ 34,244	\$ -	\$ -
-	-	-	8,845	73,044	-	490
-	-	-	2,094	25,917	-	116
-	-	-	-	-	-	-
-	-	-	<u>95,600</u>	<u>133,205</u>	<u>-</u>	<u>606</u>
-	-	-	-	1,792,156	-	-
-	-	-	-	60,376	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	72,083	-	-
-	101,250	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>101,250</u>	<u>-</u>	<u>-</u>	<u>1,924,615</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	1,559	-	-	24,078	-	-
38,292	175,872	43,866	153,924	3,592,293	114,890	30,829
-	-	-	-	-	-	-
<u>38,292</u>	<u>177,431</u>	<u>43,866</u>	<u>153,924</u>	<u>3,616,371</u>	<u>114,890</u>	<u>30,829</u>
<u>\$ 38,292</u>	<u>\$ 278,681</u>	<u>\$ 43,866</u>	<u>\$ 249,524</u>	<u>\$ 5,674,191</u>	<u>\$ 114,890</u>	<u>\$ 31,435</u>

--Continued

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	Juvenile Tobacco	Law Enforcement Memorial	Juvenile Special Projects	VOCA Grant	VAWA Grant
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 455	\$ 12,450	\$ 138,738	\$ 25,165	\$ 33,229
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Sales taxes	-	-	-	-	-
Real and other taxes	-	-	-	-	-
Accounts	-	-	529	-	-
Due from other governments	-	-	-	-	-
Special assessments	-	-	-	-	-
Prepayments	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	<u>\$ 455</u>	<u>\$ 12,450</u>	<u>\$ 139,267</u>	<u>\$ 25,165</u>	<u>\$ 33,229</u>
<b>Deferred outflows of resources:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 480	\$ 397
Accrued wages and benefits payable	-	-	-	7,895	4,123
Due to other governments	-	-	-	1,762	969
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,137</u>	<u>5,489</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Income tax revenue not available	-	-	-	-	-
Other nonexchange transactions	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	455	12,450	139,267	15,028	27,740
Committed	-	-	-	-	-
Total fund balances	<u>455</u>	<u>12,450</u>	<u>139,267</u>	<u>15,028</u>	<u>27,740</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 455</u>	<u>\$ 12,450</u>	<u>\$ 139,267</u>	<u>\$ 25,165</u>	<u>\$ 33,229</u>

<b>Road and Bridge</b>	<b>Ditch Rotary</b>	<b>Ditch Maintenance</b>	<b>Elections Grant</b>	<b>Dog and Kennel</b>	<b>ADAMH</b>
\$ 62,798	\$ 493,144	\$ 1,140,548	\$ 17,295	\$ 457,938	\$ 5,544,274
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,521,282
4,245	-	-	-	13,730	2,851
-	-	-	-	-	3,728,721
-	-	1,304,636	-	-	-
-	-	-	-	-	40
-	-	-	-	-	6,583
<u>\$ 67,043</u>	<u>\$ 493,144</u>	<u>\$ 2,445,184</u>	<u>\$ 17,295</u>	<u>\$ 471,668</u>	<u>\$ 10,803,751</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,482	\$ 244,274
1,291	-	-	-	-	48,250
306	-	-	-	-	12,627
-	-	-	-	-	-
<u>1,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,482</u>	<u>305,151</u>
-	-	-	-	-	1,472,981
-	-	-	-	-	48,301
-	-	1,304,636	-	-	-
-	-	-	-	-	-
-	-	-	-	-	47,991
-	-	-	-	-	3,157,811
-	-	-	-	-	2,851
-	-	1,304,636	-	-	4,729,935
-	-	-	-	-	6,623
65,446	493,144	1,140,548	17,295	467,186	5,762,042
-	-	-	-	-	-
<u>65,446</u>	<u>493,144</u>	<u>1,140,548</u>	<u>17,295</u>	<u>467,186</u>	<u>5,768,665</u>
<u>\$ 67,043</u>	<u>\$ 493,144</u>	<u>\$ 2,445,184</u>	<u>\$ 17,295</u>	<u>\$ 471,668</u>	<u>\$ 10,803,751</u>

--Continued

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<u>Preschool Grant</u>	<u>OneOhio Opioid</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 319,592	\$ 385,933	\$ 1,250,668	\$ 328,576	\$ 1,046,094
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Sales taxes	-	-	-	-	-
Real and other taxes	-	-	-	-	-
Accounts	-	561,342	572,381	5,958	14,556
Due from other governments	-	-	230,175	-	72,100
Special assessments	-	-	-	-	-
Prepayments	-	-	128	-	-
Materials and supplies inventory	-	-	15,530	-	-
Total assets	<u>\$ 319,592</u>	<u>\$ 947,275</u>	<u>\$ 2,068,882</u>	<u>\$ 334,534</u>	<u>\$ 1,132,750</u>
<b>Deferred outflows of resources:</b>					
Accounts payable	\$ -	\$ -	\$ 71,679	\$ 259	\$ 107
Accrued wages and benefits payable	-	-	149,075	26,517	30,383
Due to other governments	-	-	35,874	6,494	7,198
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>256,628</u>	<u>33,270</u>	<u>37,688</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Income tax revenue not available	-	-	-	-	-
Other nonexchange transactions	-	-	-	-	-
Intergovernmental revenue not available	-	-	110,394	-	-
Miscellaneous revenue not available	-	561,342	572,381	-	-
Total deferred inflows of resources	<u>-</u>	<u>561,342</u>	<u>682,775</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>					
Nonspendable	-	-	15,658	-	-
Restricted	319,592	385,933	1,113,821	301,264	1,095,062
Committed	-	-	-	-	-
Total fund balances	<u>319,592</u>	<u>385,933</u>	<u>1,129,479</u>	<u>301,264</u>	<u>1,095,062</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 319,592</u>	<u>\$ 947,275</u>	<u>\$ 2,068,882</u>	<u>\$ 334,534</u>	<u>\$ 1,132,750</u>

<b>Children Services</b>	<b>Adult Basic Literacy Education Grant</b>	<b>Senior Services</b>	<b>Workplace Investment Act</b>	<b>Targeted Community Alternative</b>
\$ 2,054,100	\$ 116	\$ 2,774,781	\$ 160,091	\$ 106,602
-	-	-	-	-
-	-	493,524	-	-
-	-	-	-	-
2,025	-	16,250	-	-
-	-	11,613	-	-
-	-	-	-	-
232	-	-	-	-
-	-	-	-	-
<u>\$ 2,056,357</u>	<u>\$ 116</u>	<u>\$ 3,296,168</u>	<u>\$ 160,091</u>	<u>\$ 106,602</u>
\$ 45,277	\$ -	\$ 12,917	\$ 2,305	\$ -
-	-	19,975	-	9,066
-	-	4,738	-	2,164
-	-	-	-	-
<u>45,277</u>	<u>-</u>	<u>37,630</u>	<u>2,305</u>	<u>11,230</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	327,401	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>327,401</u>	<u>-</u>	<u>-</u>
232	-	-	-	-
2,010,848	116	2,931,137	157,786	95,372
-	-	-	-	-
<u>2,011,080</u>	<u>116</u>	<u>2,931,137</u>	<u>157,786</u>	<u>95,372</u>
<u>\$ 2,056,357</u>	<u>\$ 116</u>	<u>\$ 3,296,168</u>	<u>\$ 160,091</u>	<u>\$ 106,602</u>

--Continued

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>CP Probation Services</b>	<b>Railroad Grade Crossing</b>	<b>Marriage License</b>	<b>Domestic Violence</b>	<b>Local Fiscal Recovery Fund</b>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 154,401	\$ 3,430	\$ 3,859	\$ 2,144	\$ 1,346,602
Cash with fiscal and escrow agents	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Sales taxes	-	-	-	-	-
Real and other taxes	-	-	-	-	-
Accounts	2,789	-	-	-	-
Due from other governments	-	-	-	-	-
Special assessments	-	-	-	-	-
Prepayments	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Total assets	<u>\$ 157,190</u>	<u>\$ 3,430</u>	<u>\$ 3,859</u>	<u>\$ 2,144</u>	<u>\$ 1,346,602</u>
<b>Deferred outflows of resources:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Accrued wages and benefits payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	1,323,602
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,346,602</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Income tax revenue not available	-	-	-	-	-
Other nonexchange transactions	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	157,190	3,430	3,859	2,144	-
Committed	-	-	-	-	-
Total fund balances	<u>157,190</u>	<u>3,430</u>	<u>3,859</u>	<u>2,144</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 157,190</u>	<u>\$ 3,430</u>	<u>\$ 3,859</u>	<u>\$ 2,144</u>	<u>\$ 1,346,602</u>

<u>CCA Grant</u>	<u>Probation Services Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 26,583	\$ 88,570	\$ 27,245,148
-	-	224,672
-	-	493,524
-	-	3,420,540
-	-	1,220,719
-	-	4,222,277
-	-	1,304,636
-	-	37,672
-	-	22,220
<u>\$ 26,583</u>	<u>\$ 88,570</u>	<u>\$ 38,191,408</u>
\$ -	\$ -	\$ 529,535
7,794	17,888	468,688
1,840	4,233	121,233
-	-	1,323,602
<u>9,634</u>	<u>22,121</u>	<u>2,443,058</u>
-	-	3,265,137
-	-	108,677
-	-	1,304,636
-	-	327,401
-	-	120,074
-	-	3,369,455
-	-	1,153,763
<u>-</u>	<u>-</u>	<u>9,649,143</u>
-	-	59,892
16,949	66,449	25,547,411
-	-	491,904
<u>16,949</u>	<u>66,449</u>	<u>26,099,207</u>
<u>\$ 26,583</u>	<u>\$ 88,570</u>	<u>\$ 38,191,408</u>

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Recorder Equipment Set Aside</b>
<b>Revenues:</b>				
Property and other taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	1,673,325	2,735	388,474	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	18,557	-	42	-
<b>Total revenues</b>	<b>1,691,882</b>	<b>2,735</b>	<b>388,516</b>	<b>-</b>
<b>Expenditures:</b>				
Current:				
Legislative and executive	1,876,227	-	340,448	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
<b>Total expenditures</b>	<b>1,876,227</b>	<b>-</b>	<b>340,448</b>	<b>-</b>
Excess (deficiency) of Revenues over (under) expenditures	<b>(184,345)</b>	<b>2,735</b>	<b>48,068</b>	<b>-</b>
<b>Other financing sources</b>				
Transfers in	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in net position	(184,345)	2,735	48,068	-
<b>Fund balance at beginning of year</b>	<b>1,844,530</b>	<b>56,114</b>	<b>748,033</b>	<b>5,142</b>
<b>Change in supplies inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 1,660,185</b>	<b>\$ 58,849</b>	<b>\$ 796,101</b>	<b>\$ 5,142</b>



<b>Treasurer Prepaid Interest</b>	<b>Federal CHIP</b>	<b>Election Security Grant</b>	<b>Moving Ohio Forward</b>	<b>Law Library</b>	<b>Probate Court Conduct of Business</b>	<b>Indigent Guardianship</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	11,964	747	4,802
-	-	-	-	-	-	-
-	-	-	-	187,333	-	-
-	-	-	-	-	-	-
30,593	3,508	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1	-	-	-	109	-	-
<u>30,594</u>	<u>3,508</u>	<u>-</u>	<u>-</u>	<u>199,406</u>	<u>747</u>	<u>4,802</u>
6,223	1,999	-	200	-	-	-
-	-	-	-	149,185	-	2,853
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,223</u>	<u>1,999</u>	<u>-</u>	<u>200</u>	<u>149,185</u>	<u>-</u>	<u>2,853</u>
<u>24,371</u>	<u>1,509</u>	<u>-</u>	<u>(200)</u>	<u>50,221</u>	<u>747</u>	<u>1,949</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,371	1,509	-	(200)	50,221	747	1,949
138,354	102,916	10,021	200	241,196	11,270	5,672
-	-	-	-	(33)	-	-
<u>\$ 162,725</u>	<u>\$ 104,425</u>	<u>\$ 10,021</u>	<u>\$ -</u>	<u>\$ 291,384</u>	<u>\$ 12,017</u>	<u>\$ 7,621</u>

--Continued

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Probate and Juvenile Special Projects</b>	<b>Common Pleas Special Projects</b>	<b>Clerk of Courts Computerization</b>	<b>Probate and Juvenile Court Computer</b>	<b>Probate and Juvenile Court Computer Research</b>
<b>Revenues:</b>					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Charges for services	12,653	80,701	15,497	9,872	1,847
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	15,629	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Other	-	65	-	-	-
Total revenues	<u>12,653</u>	<u>96,395</u>	<u>15,497</u>	<u>9,872</u>	<u>1,847</u>
<b>Expenditures:</b>					
Current:					
Legislative and executive	-	-	-	-	-
Judicial	-	542	31,031	6,126	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Total expenditures	<u>-</u>	<u>542</u>	<u>31,031</u>	<u>6,126</u>	<u>-</u>
Excess (deficiency) of Revenues over (under) expenditures	<u>12,653</u>	<u>95,853</u>	<u>(15,534)</u>	<u>3,746</u>	<u>1,847</u>
<b>Other financing sources</b>					
Transfers in	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	12,653	95,853	(15,534)	3,746	1,847
<b>Fund balance at beginning of year</b>	56,306	426,805	164,129	55,672	28,688
<b>Change in supplies inventory</b>	-	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 68,959</u>	<u>\$ 522,658</u>	<u>\$ 148,595</u>	<u>\$ 59,418</u>	<u>\$ 30,535</u>

<b>Juvenile Court Indigent Offenders</b>	<b>County Indigent Driver</b>	<b>Dispute Resolution</b>	<b>CP Addiction Grant</b>	<b>Economic Development</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
493	-	26,695	-	185,412
-	374	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	98
<u>493</u>	<u>374</u>	<u>26,695</u>	<u>-</u>	<u>185,510</u>
-	-	-	-	-
-	-	22,263	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	511,222
<u>-</u>	<u>-</u>	<u>22,263</u>	<u>-</u>	<u>511,222</u>
<u>493</u>	<u>374</u>	<u>4,432</u>	<u>-</u>	<u>(325,712)</u>
-	-	-	-	324,762
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,762</u>
493	374	4,432	-	(950)
6,818	2,801	159,486	69,322	4,806
-	-	-	-	-
<u>\$ 7,311</u>	<u>\$ 3,175</u>	<u>\$ 163,918</u>	<u>\$ 69,322</u>	<u>\$ 3,856</u>

--Continued

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Convention &amp; Tourist Bureau</b>	<b>DUI</b>	<b>Forfeitures</b>	<b>Sheriff CCW Rotary</b>	<b>Law Enforcement Grants</b>
<b>Revenues:</b>					
Property and other taxes	\$ 418,596	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Charges for services	-	335	-	19,823	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	685	-	-	-
Intergovernmental	-	-	-	-	-
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Other	-	20,468	-	15	-
Total revenues	<u>418,596</u>	<u>21,488</u>	<u>-</u>	<u>19,838</u>	<u>-</u>
<b>Expenditures:</b>					
Current:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	41,222	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	288,481	-	-	-	-
Total expenditures	<u>288,481</u>	<u>-</u>	<u>-</u>	<u>41,222</u>	<u>-</u>
Excess (deficiency) of Revenues over (under) expenditures	<u>130,115</u>	<u>21,488</u>	<u>-</u>	<u>(21,384)</u>	<u>-</u>
<b>Other financing sources</b>					
Transfers in	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	130,115	21,488	-	(21,384)	-
<b>Fund balance at beginning of year</b>	361,789	211,116	929	209,268	38,292
<b>Change in supplies inventory</b>	-	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 491,904</u>	<u>\$ 232,604</u>	<u>\$ 929</u>	<u>\$ 187,884</u>	<u>\$ 38,292</u>

<b>Sheriff Policing Rotary</b>	<b>Dare Community Education</b>	<b>Youth Services Subsidy</b>	<b>911 Emergency</b>	<b>Federal LETF</b>	<b>Local Emergency Planning</b>
\$ -	\$ -	\$ -	\$ 1,740,733	\$ -	\$ -
-	-	-	-	-	-
55,552	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
58,140	634	395,328	140,558	-	29,325
-	-	-	-	-	-
4,600	-	-	-	3,860	-
-	-	-	-	-	-
11,945	221	-	174,157	-	7
<u>130,237</u>	<u>855</u>	<u>395,328</u>	<u>2,055,448</u>	<u>3,860</u>	<u>29,332</u>
-	-	-	-	-	-
-	-	-	-	-	-
120,943	6,138	347,988	1,926,844	-	32,368
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>120,943</u>	<u>6,138</u>	<u>347,988</u>	<u>1,926,844</u>	<u>-</u>	<u>32,368</u>
9,294	(5,283)	47,340	128,604	3,860	(3,036)
-	-	-	-	-	-
-	-	-	-	-	-
9,294	(5,283)	47,340	128,604	3,860	(3,036)
168,137	49,149	106,584	3,487,767	111,030	33,865
-	-	-	-	-	-
<u>\$ 177,431</u>	<u>\$ 43,866</u>	<u>\$ 153,924</u>	<u>\$ 3,616,371</u>	<u>\$ 114,890</u>	<u>\$ 30,829</u>

--Continued

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Juvenile Tobacco</b>	<b>Law Enforcement Memorial</b>	<b>Juvenile Special Projects</b>	<b>VOCA Grant</b>	<b>VAWA Grant</b>
<b>Revenues:</b>					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Charges for services	-	-	7,307	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	82,568	37,860
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Contributions and donations	-	100	-	75	3,100
Other	-	-	-	-	48
<b>Total revenues</b>	<b>-</b>	<b>100</b>	<b>7,307</b>	<b>82,643</b>	<b>41,008</b>
<b>Expenditures:</b>					
Current:					
Legislative and executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	149	-	167,782	59,506
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>167,782</b>	<b>59,506</b>
Excess (deficiency) of Revenues over (under) expenditures	<b>-</b>	<b>(49)</b>	<b>7,307</b>	<b>(85,139)</b>	<b>(18,498)</b>
<b>Other financing sources</b>					
Transfers in	-	5,338	-	86,277	45,581
<b>Total other financing sources</b>	<b>-</b>	<b>5,338</b>	<b>-</b>	<b>86,277</b>	<b>45,581</b>
Change in net position	-	5,289	7,307	1,138	27,083
<b>Fund balance at beginning of year</b>	<b>455</b>	<b>7,161</b>	<b>131,960</b>	<b>13,890</b>	<b>657</b>
<b>Change in supplies inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 455</b>	<b>\$ 12,450</b>	<b>\$ 139,267</b>	<b>\$ 15,028</b>	<b>\$ 27,740</b>

<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Elections Grant</u>	<u>Dog and Kennel</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	48,522
-	-	-	-	122,154
47,376	-	-	-	11,603
-	-	-	22,038	-
-	-	477,326	-	-
-	-	-	-	-
-	-	-	-	284
17	-	-	1	82
<u>47,393</u>	<u>-</u>	<u>477,326</u>	<u>22,039</u>	<u>182,645</u>
-	-	-	17,489	-
-	-	-	-	-
-	-	-	-	-
29,905	(3,065)	298,426	-	-
-	-	-	-	159,561
-	-	-	-	-
-	-	-	-	-
<u>29,905</u>	<u>(3,065)</u>	<u>298,426</u>	<u>17,489</u>	<u>159,561</u>
<u>17,488</u>	<u>3,065</u>	<u>178,900</u>	<u>4,550</u>	<u>23,084</u>
-	-	-	-	-
-	-	-	-	-
17,488	3,065	178,900	4,550	23,084
47,958	490,079	961,648	12,745	444,102
-	-	-	-	-
<u>\$ 65,446</u>	<u>\$ 493,144</u>	<u>\$ 1,140,548</u>	<u>\$ 17,295</u>	<u>\$ 467,186</u>

--Continued

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>ADAMH</b>	<b>Preschool Grant</b>	<b>OneOhio Opioid</b>	<b>Public Assistance</b>	<b>Coordination Transportation</b>
<b>Revenues:</b>					
Property and other taxes	\$ 1,430,545	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Charges for services	-	-	-	2,642,045	195,682
Licenses and permits	-	-	-	-	-
Fines and forfeitures	-	-	242,674	-	-
Intergovernmental	6,488,311	-	-	2,347,006	295,784
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	94,576	-	-	-	-
Contributions and donations	-	-	-	-	125
Other	53,632	-	-	33,434	6,076
<b>Total revenues</b>	<b>8,067,064</b>	<b>-</b>	<b>242,674</b>	<b>5,022,485</b>	<b>497,667</b>
<b>Expenditures:</b>					
Current:					
Legislative and executive	-	-	-	3,384,765	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	7,322,039	-	-	-	-
Human services	-	-	-	1,769,079	802,645
Economic development and assistance	-	-	-	-	-
<b>Total expenditures</b>	<b>7,322,039</b>	<b>-</b>	<b>-</b>	<b>5,153,844</b>	<b>802,645</b>
Excess (deficiency) of Revenues over (under) expenditures	745,025	-	242,674	(131,359)	(304,978)
<b>Other financing sources</b>					
Transfers in	-	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Change in net position	745,025	-	242,674	(131,359)	(304,978)
<b>Fund balance at beginning of year</b>	<b>5,019,657</b>	<b>319,592</b>	<b>143,259</b>	<b>1,264,687</b>	<b>606,242</b>
<b>Change in supplies inventory</b>	<b>3,983</b>	<b>-</b>	<b>-</b>	<b>(3,849)</b>	<b>-</b>
<b>Fund balance at end of year</b>	<b>\$ 5,768,665</b>	<b>\$ 319,592</b>	<b>\$ 385,933</b>	<b>\$ 1,129,479</b>	<b>\$ 301,264</b>



<b>Child Support Enforcement Agency</b>	<b>Child Services</b>	<b>Adult Basic Literacy Education Grant</b>	<b>Senior Services</b>	<b>Workplace Investment Act</b>	<b>Targeted Community Alternative</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,826,350	-	-
162,995	-	-	11,760	-	-
-	-	-	-	-	-
-	-	-	-	-	-
776,754	2,277,850	-	313,750	292,634	165,449
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,377	116,439	-	(251,088)	-	80
<u>953,126</u>	<u>2,394,289</u>	<u>-</u>	<u>1,900,772</u>	<u>292,634</u>	<u>165,529</u>
-	-	-	-	-	-
-	-	-	-	-	141,838
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
970,326	3,346,788	-	1,919,852	221,694	-
-	-	-	-	-	-
<u>970,326</u>	<u>3,346,788</u>	<u>-</u>	<u>1,919,852</u>	<u>221,694</u>	<u>141,838</u>
-	-	-	-	-	-
(17,200)	(952,499)	-	(19,080)	70,940	23,691
-	-	-	-	-	-
137,245	1,375,490	-	-	-	-
<u>137,245</u>	<u>1,375,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
120,045	422,991	-	(19,080)	70,940	23,691
-	-	-	-	-	-
975,017	1,588,089	116	2,950,217	86,846	71,681
-	-	-	-	-	-
<u>\$ 1,095,062</u>	<u>\$ 2,011,080</u>	<u>\$ 116</u>	<u>\$ 2,931,137</u>	<u>\$ 157,786</u>	<u>\$ 95,372</u>

--Continued

**UNION COUNTY, OHIO**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>CP Probation Services</u>	<u>Railroad Grade Crossing</u>	<u>Marriage License</u>	<u>Domestic Violence</u>	<u>Local Fiscal Recovery Fund</u>
<b>Revenues:</b>					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-
Charges for services	34,478	-	-	-	-
Licenses and permits	-	-	6,239	4,512	-
Fines and forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	95,820
Special assessments	-	-	-	-	-
Investment income	-	-	-	-	-
Rental income	-	-	-	-	-
Contributions and donations	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>34,478</u>	<u>-</u>	<u>6,239</u>	<u>4,512</u>	<u>95,820</u>
<b>Expenditures:</b>					
Current:					
Legislative and executive	-	-	6,086	5,040	95,820
Judicial	16,811	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services	-	-	-	-	-
Economic development and assistance	-	-	-	-	-
Total expenditures	<u>16,811</u>	<u>-</u>	<u>6,086</u>	<u>5,040</u>	<u>95,820</u>
Excess (deficiency) of Revenues over (under) expenditures	<u>17,667</u>	<u>-</u>	<u>153</u>	<u>(528)</u>	<u>-</u>
<b>Other financing sources</b>					
Transfers in	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	17,667	-	153	(528)	-
<b>Fund balance at beginning of year</b>	139,523	3,430	3,706	2,672	-
<b>Change in supplies inventory</b>	-	-	-	-	-
<b>Fund balance at end of year</b>	<u>\$ 157,190</u>	<u>\$ 3,430</u>	<u>\$ 3,859</u>	<u>\$ 2,144</u>	<u>\$ -</u>

<u>CCA Grant</u>	<u>Probation Services Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ 3,589,874
-	-	1,826,350
-	-	5,593,716
-	-	132,905
-	-	490,045
159,741	375,000	14,370,179
-	-	477,326
-	-	37,961
-	-	99,176
-	-	3,684
101	218	198,102
<u>159,842</u>	<u>375,218</u>	<u>26,819,318</u>
-	-	5,734,297
159,722	378,547	908,918
-	-	2,702,940
-	-	325,266
-	-	7,481,600
-	-	9,030,384
-	-	799,703
<u>159,722</u>	<u>378,547</u>	<u>26,983,108</u>
<u>120</u>	<u>(3,329)</u>	<u>(163,790)</u>
-	-	1,974,693
-	-	1,974,693
120	(3,329)	1,810,903
16,829	69,778	24,288,203
-	-	101
<u>\$ 16,949</u>	<u>\$ 66,449</u>	<u>\$ 26,099,207</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 1,654,030	\$ 1,654,300	\$ 1,673,415	\$ 19,115
Other	-	-	18,557	18,557
Total budgetary revenues	<u>1,654,030</u>	<u>1,654,300</u>	<u>1,691,972</u>	<u>37,672</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services	915,931	929,263	921,164	(8,099)
Materials and supplies	20,159	24,251	22,787	(1,464)
Contractual services	939,771	912,803	908,401	(4,402)
Capital outlay	4,212	8,012	7,992	(20)
Other	25,243	30,142	28,847	(1,295)
Total budgetary expenditures	<u>1,905,316</u>	<u>1,904,471</u>	<u>1,889,191</u>	<u>(15,280)</u>
Net change in fund balance	(251,286)	(250,171)	(197,219)	52,952
<b>Budgetary fund balance at beginning of year</b>	1,886,409	1,886,409	1,886,409	-
<b>Prior year encumbrances appropriated</b>	8,227	8,227	8,227	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 1,643,350</u></u>	<u><u>\$ 1,644,465</u></u>	<u><u>\$ 1,697,417</u></u>	<u><u>\$ 52,952</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOCAL FISCAL RECOVERY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services	\$ 1,185,734	\$ 1,419,422	\$ 1,419,422	\$ -
Total budgetary expenditures	<u>1,185,734</u>	<u>1,419,422</u>	<u>1,419,422</u>	<u>-</u>
Net change in fund balance	(1,185,734)	(1,419,422)	(1,419,422)	-
<b>Budgetary fund balance at beginning of year</b>	1,411,424	1,411,424	1,411,424	-
<b>Prior year encumbrances appropriated</b>	7,998	7,998	7,998	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 233,688</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMPUTERIZED LEGAL RESEARCH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 2,500	\$ 2,500	\$ 2,955	\$ 455
Total budgetary revenues	<u>2,500</u>	<u>2,500</u>	<u>2,955</u>	<u>455</u>
Net change in fund balance	2,500	2,500	2,955	455
<b>Budgetary fund balance at beginning of year</b>	55,894	55,894	55,894	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 58,394</u>	<u>\$ 58,394</u>	<u>\$ 58,849</u>	<u>\$ 455</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ONEOHIO OPIOID SETTLEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Fines and forfeitures	\$ 26,068	\$ 26,068	\$ 242,674	\$ 216,606
Total budgetary revenues	<u>26,068</u>	<u>26,068</u>	<u>242,674</u>	<u>216,606</u>
<b>Budgetary expenditures:</b>				
Current:				
General government				
Other	52,135	52,135	-	(52,135)
Total budgetary expenditures	<u>52,135</u>	<u>52,135</u>	<u>-</u>	<u>(52,135)</u>
Net change in fund balance	(26,067)	(26,067)	242,674	268,741
<b>Budgetary fund balance at beginning of year</b>	143,259	143,259	143,259	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 117,192</u>	<u>\$ 117,192</u>	<u>\$ 385,933</u>	<u>\$ 268,741</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE COLLECTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 420,000	\$ 420,000	\$ 388,474	\$ (31,526)
Other	-	-	42	42
Total budgetary revenues	<u>420,000</u>	<u>420,000</u>	<u>388,516</u>	<u>(31,484)</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	143,750	157,958	141,206	(16,752)
Materials and supplies	20,000	20,000	-	(20,000)
Contractual services	58,390	50,368	2,681	(47,687)
Capital outlay	1,500	1,500	-	(1,500)
Other	178,750	195,661	193,911	(1,750)
Total budgetary expenditures	<u>402,390</u>	<u>425,487</u>	<u>337,798</u>	<u>(87,689)</u>
Net change in fund balance	17,610	(5,487)	50,718	56,205
<b>Budgetary fund balance at beginning of year</b>	744,379	744,379	744,379	-
<b>Prior year encumbrances appropriated</b>	10,000	10,000	10,000	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 771,989</u>	<u>\$ 748,892</u>	<u>\$ 805,097</u>	<u>\$ 56,205</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECORDER EQUIPMENT SET ASIDE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Capital outlay	\$ 5,142	\$ 5,142	\$ -	\$ (5,142)
Total budgetary expenditures	<u>5,142</u>	<u>5,142</u>	<u>-</u>	<u>(5,142)</u>
Net change in fund balance	(5,142)	(5,142)	-	5,142
<b>Budgetary fund balance at beginning of year</b>	<u>5,142</u>	<u>5,142</u>	<u>5,142</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,142</u></u>	<u><u>\$ 5,142</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TREASURER PREPAID INTEREST  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ 22,000	\$ 22,000	\$ 30,593	\$ 8,593
Other	-	-	1	1
Total budgetary revenues	<u>22,000</u>	<u>22,000</u>	<u>30,594</u>	<u>8,594</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services	6,927	6,927	5,042	(1,885)
Contractual services	18,000	16,090	4,181	(11,909)
Total budgetary expenditures	<u>24,927</u>	<u>23,017</u>	<u>9,223</u>	<u>(13,794)</u>
Net change in fund balance	(2,927)	(1,017)	21,371	22,388
<b>Budgetary fund balance at beginning of year</b>	135,354	135,354	135,354	-
<b>Prior year encumbrances appropriated</b>	3,000	3,000	3,000	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 135,427</u>	<u>\$ 137,337</u>	<u>\$ 159,725</u>	<u>\$ 22,388</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL CHIP  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ 1,000	\$ 1,000	\$ 3,508	\$ 2,508
Total budgetary revenues	<u>1,000</u>	<u>1,000</u>	<u>3,508</u>	<u>2,508</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services	100,949	99,749	-	(99,749)
Other	600	2,001	1,999	(2)
Total budgetary expenditures	<u>101,549</u>	<u>101,750</u>	<u>1,999</u>	<u>(99,751)</u>
Net change in fund balance	(100,549)	(100,750)	1,509	102,259
<b>Budgetary fund balance at beginning of year</b>	101,116	101,116	101,116	-
<b>Prior year encumbrances appropriated</b>	1,800	1,800	1,800	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,367</u>	<u>\$ 2,166</u>	<u>\$ 104,425</u>	<u>\$ 102,259</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOVING OHIO FORWARD  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary other financing uses:</b>				
Advance out	\$ -	\$ (200)	\$ (200)	\$ -
Total budgetary other financing uses	<u>-</u>	<u>(200)</u>	<u>(200)</u>	<u>-</u>
Net change in fund balance	-	(200)	(200)	-
<b>Budgetary fund balance at beginning of year</b>	200	200	200	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ELECTION SECURITY GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services	\$ 10,021	\$ 10,021	\$ -	\$ (10,021)
Total budgetary expenditures	<u>10,021</u>	<u>10,021</u>	<u>-</u>	<u>(10,021)</u>
Net change in fund balance	(10,021)	(10,021)	-	10,021
<b>Budgetary fund balance at beginning of year</b>	<u>10,021</u>	<u>10,021</u>	<u>10,021</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,021</u></u>	<u><u>\$ 10,021</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ELECTIONS GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 81,231	\$ 22,038	\$ 22,038	\$ -
Other	-	1	1	-
Total budgetary revenues	<u>81,231</u>	<u>22,039</u>	<u>22,039</u>	<u>-</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services	35,200	5,723	5,154	(569)
Materials and supplies	14,031	22,236	12,335	(9,901)
Contractual services	32,000	-	-	-
Total budgetary expenditures	<u>81,231</u>	<u>27,959</u>	<u>17,489</u>	<u>(10,470)</u>
Net change in fund balance	-	(5,920)	4,550	10,470
<b>Budgetary fund balance at beginning of year</b>	12,745	12,745	12,745	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 12,745</u>	<u>\$ 6,825</u>	<u>\$ 17,295</u>	<u>\$ 10,470</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RAILROAD GRADE CROSSING  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services	\$ 3,430	\$ 3,430	\$ -	\$ (3,430)
Total budgetary expenditures	<u>3,430</u>	<u>3,430</u>	<u>-</u>	<u>(3,430)</u>
Net change in fund balance	(3,430)	(3,430)	-	3,430
<b>Budgetary fund balance at beginning of year</b>	3,430	3,430	3,430	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,430</u>	<u>\$ 3,430</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW LIBRARY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 6,750	\$ 6,750	\$ 11,964	\$ 5,214
Fines and forfeitures	155,000	155,000	180,753	25,753
Other	7,000	7,000	109	(6,891)
Total budgetary revenues	168,750	168,750	192,826	24,076
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services	29,797	27,650	27,191	(459)
Materials and supplies	3,000	5,030	3,941	(1,089)
Contractual services	162,251	160,069	141,795	(18,274)
Capital outlay	6,500	6,500	-	(6,500)
Total budgetary expenditures	201,548	199,249	172,927	(26,322)
Net change in fund balance	(32,798)	(30,499)	19,899	50,398
<b>Budgetary fund balance at beginning of year</b>	204,936	204,936	204,936	-
<b>Prior year encumbrances appropriated</b>	34,398	34,398	34,398	-
<b>Budgetary fund balance at end of year</b>	\$ 206,536	\$ 208,835	\$ 259,233	\$ 50,398



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT CONDUCT OF BUSINESS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 600	\$ 600	\$ 735	\$ 135
Total budgetary revenues	<u>600</u>	<u>600</u>	<u>735</u>	<u>135</u>
Net change in fund balance	600	600	735	135
<b>Budgetary fund balance at beginning of year</b>	11,240	11,240	11,240	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 11,840</u>	<u>\$ 11,840</u>	<u>\$ 11,975</u>	<u>\$ 135</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 7,500	\$ 7,500	\$ 5,126	\$ (2,374)
Total budgetary revenues	7,500	7,500	5,126	(2,374)
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Contractual services	7,500	8,790	2,987	(5,803)
Other	1,290	-	-	-
Total budgetary expenditures	8,790	8,790	2,987	(5,803)
Net change in fund balance	(1,290)	(1,290)	2,139	3,429
<b>Budgetary fund balance at beginning of year</b>	4,016	4,016	4,016	-
<b>Prior year encumbrances appropriated</b>	1,290	1,290	1,290	-
<b>Budgetary fund balance at end of year</b>	\$ 4,016	\$ 4,016	\$ 7,445	\$ 3,429

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 11,000	\$ 11,000	\$ 12,733	\$ 1,733
Total budgetary revenues	11,000	11,000	12,733	1,733
Net change in fund balance	11,000	11,000	12,733	1,733
<b>Budgetary fund balance at beginning of year</b>	55,646	55,646	55,646	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 66,646</u>	<u>\$ 66,646</u>	<u>\$ 68,379</u>	<u>\$ 1,733</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 75,000	\$ 75,000	\$ 85,971	\$ 10,971
Intergovernmental	-	-	15,629	15,629
Other	-	-	65	65
Total budgetary revenues	<u>75,000</u>	<u>75,000</u>	<u>101,665</u>	<u>26,665</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Contractual services	10,000	10,000	-	(10,000)
Capital outlay	5,000	5,000	-	(5,000)
Other	192,265	192,265	950	(191,315)
Total budgetary expenditures	<u>207,265</u>	<u>207,265</u>	<u>950</u>	<u>(206,315)</u>
Net change in fund balance	(132,265)	(132,265)	100,715	232,980
<b>Budgetary fund balance at beginning of year</b>	421,943	421,943	421,943	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 289,678</u>	<u>\$ 289,678</u>	<u>\$ 522,658</u>	<u>\$ 232,980</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CLERK OF COURTS COMPUTERIZATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 15,000	\$ 15,000	\$ 16,327	\$ 1,327
Total budgetary revenues	15,000	15,000	16,327	1,327
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Materials and supplies	10,061	10,060	4,250	(5,810)
Contractual services	127,250	20,000	-	(20,000)
Capital outlay	60,782	-	-	-
Total budgetary expenditures	198,093	30,060	4,250	(25,810)
Net change in fund balance	(183,093)	(15,060)	12,077	27,137
<b>Budgetary fund balance at beginning of year</b>	132,267	132,267	132,267	-
<b>Prior year encumbrances appropriated</b>	4,251	4,251	4,251	-
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ (46,575)</u>	<u>\$ 121,458</u>	<u>\$ 148,595</u>	<u>\$ 27,137</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE COURT COMPUTER  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 10,000	\$ 10,000	\$ 9,892	\$ (108)
Total budgetary revenues	10,000	10,000	9,892	(108)
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Other	11,126	6,126	6,126	-
Total budgetary expenditures	11,126	6,126	6,126	-
Net change in fund balance	(1,126)	3,874	3,766	(108)
<b>Budgetary fund balance at beginning of year</b>	43,986	43,986	43,986	-
<b>Prior year encumbrances appropriated</b>	11,126	11,126	11,126	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 53,986</u>	<u>\$ 58,986</u>	<u>\$ 58,878</u>	<u>\$ (108)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE COURT COMPUTER RESEARCH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 2,000	\$ 2,000	\$ 1,878	\$ (122)
Total budgetary revenues	<u>2,000</u>	<u>2,000</u>	<u>1,878</u>	<u>(122)</u>
Net change in fund balance	2,000	2,000	1,878	(122)
<b>Budgetary fund balance at beginning of year</b>	28,558	28,558	28,558	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 30,558</u>	<u>\$ 30,558</u>	<u>\$ 30,436</u>	<u>\$ (122)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE COURT INDIGENT OFFENDERS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 400	\$ 400	\$ 495	\$ 95
Total budgetary revenues	400	400	495	95
Net change in fund balance	400	400	495	95
<b>Budgetary fund balance at beginning of year</b>	6,798	6,798	6,798	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 7,198</u>	<u>\$ 7,198</u>	<u>\$ 7,293</u>	<u>\$ 95</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY INDIGENT DRIVER  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Fines and forfeitures	\$ 240	\$ 240	\$ 374	\$ 134
Total budgetary revenues	<u>240</u>	<u>240</u>	<u>374</u>	<u>134</u>
Net change in fund balance	240	240	374	134
<b>Budgetary fund balance at beginning of year</b>	2,801	2,801	2,801	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 3,041</u>	<u>\$ 3,041</u>	<u>\$ 3,175</u>	<u>\$ 134</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DISPUTE RESOLUTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 24,000	\$ 24,000	\$ 28,755	\$ 4,755
Total budgetary revenues	<u>24,000</u>	<u>24,000</u>	<u>28,755</u>	<u>4,755</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Materials and supplies	-	1,100	1,025	(75)
Other	30,000	28,900	21,238	(7,662)
Total budgetary expenditures	<u>30,000</u>	<u>30,000</u>	<u>22,263</u>	<u>(7,737)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(6,000)</u>	<u>(6,000)</u>	<u>6,492</u>	<u>12,492</u>
<b>Budgetary other financing uses</b>				
Transfers out	(26,000)	(26,000)	-	26,000
Total budgetary other financing uses	<u>(26,000)</u>	<u>(26,000)</u>	<u>-</u>	<u>26,000</u>
Net change in fund balance	(32,000)	(32,000)	6,492	38,492
<b>Budgetary fund balance at beginning of year</b>	157,426	157,426	157,426	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 125,426</u>	<u>\$ 125,426</u>	<u>\$ 163,918</u>	<u>\$ 38,492</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CP ADDICTION GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Revenues:</b>				
Charges for services	\$ 55,000	\$ -	\$ -	\$ -
Total revenues	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Contract services	55,000	-	-	-
Total budgetary expenditures	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
<b>Budgetary fund balance at beginning of year</b>	69,322	69,322	69,322	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 69,322</u>	<u>\$ 69,322</u>	<u>\$ 69,322</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CP PROBATION SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 30,000	\$ 30,000	\$ 34,129	\$ 4,129
Total budgetary revenues	<u>30,000</u>	<u>30,000</u>	<u>34,129</u>	<u>4,129</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Materials and supplies	15,000	15,000	4,950	(10,050)
Contract services	<u>15,000</u>	<u>15,000</u>	<u>12,471</u>	<u>(2,529)</u>
Total budgetary expenditures	<u>30,000</u>	<u>30,000</u>	<u>17,421</u>	<u>(12,579)</u>
Net change in fund balance	-	-	16,708	16,708
<b>Budgetary fund balance at beginning of year</b>	137,693	137,693	137,693	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 137,693</u>	<u>\$ 137,693</u>	<u>\$ 154,401</u>	<u>\$ 16,708</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TARGETED COMMUNITY ALTERNATIVE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 165,450	\$ 165,450	\$ 165,449	\$ (1)
Other	-	-	80	80
Total budgetary revenues	165,450	165,450	165,529	79
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services	174,996	174,996	139,648	(35,348)
Total budgetary expenditures	174,996	174,996	139,648	(35,348)
Net change in fund balance	(9,546)	(9,546)	25,881	35,427
<b>Budgetary fund balance at beginning of year</b>	80,721	80,721	80,721	-
<b>Budgetary fund balance at end of year</b>	\$ 71,175	\$ 71,175	\$ 106,602	\$ 35,427

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CCA GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 158,483	\$ 158,483	\$ 159,741	\$ 1,258
Other	-	-	101	101
Total budgetary revenues	<u>158,483</u>	<u>158,483</u>	<u>159,842</u>	<u>1,359</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services	158,259	158,600	158,600	-
Contract services	224	-	-	-
Total budgetary expenditures	<u>158,483</u>	<u>158,600</u>	<u>158,600</u>	<u>-</u>
Net change in fund balance	-	(117)	1,242	1,359
<b>Budgetary fund balance at beginning of year</b>	25,341	25,341	25,341	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 25,341</u>	<u>\$ 25,224</u>	<u>\$ 26,583</u>	<u>\$ 1,359</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATION SERVICES GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 375,000	\$ 375,000	\$ 375,000	\$ -
Other	-	-	218	218
Total budgetary revenues	<u>375,000</u>	<u>375,000</u>	<u>375,218</u>	<u>218</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services	411,169	411,169	371,491	(39,678)
Total budgetary expenditures	<u>411,169</u>	<u>411,169</u>	<u>371,491</u>	<u>(39,678)</u>
Net change in fund balance	(36,169)	(36,169)	3,727	39,896
<b>Budgetary fund balance at beginning of year</b>	84,843	84,843	84,843	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 48,674</u>	<u>\$ 48,674</u>	<u>\$ 88,570</u>	<u>\$ 39,896</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ECONOMIC DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 197,278	\$ 197,278	\$ 185,412	\$ (11,866)
Intergovernmental	171,023	171,023	-	(171,023)
Other	-	-	98	98
Total budgetary revenues	<u>368,301</u>	<u>368,301</u>	<u>185,510</u>	<u>(182,791)</u>
<b>Budgetary expenditures:</b>				
Current:				
Economic development:				
Personal services	137,445	137,537	137,512	(25)
Contractual services	556,331	556,239	372,730	(183,509)
Total budgetary expenditures	<u>693,776</u>	<u>693,776</u>	<u>510,242</u>	<u>(183,534)</u>
Excess of expenditures over revenues	<u>(325,475)</u>	<u>(325,475)</u>	<u>(324,732)</u>	<u>743</u>
<b>Other financing sources:</b>				
Transfers in	324,762	324,762	324,762	-
Total other financing sources	<u>324,762</u>	<u>324,762</u>	<u>324,762</u>	<u>-</u>
Net change in fund balance	(713)	(713)	30	743
<b>Budgetary fund balance at beginning of year</b>	12,742	12,742	12,742	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 12,029</u>	<u>\$ 12,029</u>	<u>\$ 12,772</u>	<u>\$ 743</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CONVENTION AND TOURIST BUREAU  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property and other local taxes	\$ 280,000	\$ 350,000	\$ 384,641	\$ 34,641
Total budgetary revenues	<u>280,000</u>	<u>350,000</u>	<u>384,641</u>	<u>34,641</u>
<b>Budgetary expenditures:</b>				
Current:				
Economic development:				
Contractual services	280,000	288,481	288,481	-
Total budgetary expenditures	<u>280,000</u>	<u>288,481</u>	<u>288,481</u>	<u>-</u>
Net change in fund balance	-	61,519	96,160	34,641
<b>Budgetary fund balance at beginning of year</b>	286,319	286,319	286,319	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 286,319</u>	<u>\$ 347,838</u>	<u>\$ 382,479</u>	<u>\$ 34,641</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DUI  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ -	\$ -	\$ 300	\$ 300
Fines and forfeitures	300	300	660	360
Other	-	-	1	1
Total budgetary revenues	<u>300</u>	<u>300</u>	<u>961</u>	<u>661</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	5,412	5,412	-	(5,412)
Materials and supplies	300	300	-	(300)
Contractual services	300	300	-	(300)
Total budgetary expenditures	<u>6,012</u>	<u>6,012</u>	<u>-</u>	<u>(6,012)</u>
Net change in fund balance	(5,712)	(5,712)	961	6,673
<b>Budgetary fund balance at beginning of year</b>	6,911	6,911	6,911	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 1,199</u>	<u>\$ 1,199</u>	<u>\$ 7,872</u>	<u>\$ 6,673</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FORFEITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Capital outlay	\$ 929	\$ 929	\$ -	\$ (929)
Total budgetary expenditures	<u>929</u>	<u>929</u>	<u>-</u>	<u>(929)</u>
Net change in fund balance	(929)	(929)	-	929
<b>Budgetary fund balance at beginning of year</b>	<u>929</u>	<u>929</u>	<u>929</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 929</u></u>	<u><u>\$ 929</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF CCW ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Charges for services	\$ 25,560	\$ 25,560	\$ 19,402	\$ (6,158)
Other	-	-	15	15
Total budgetary revenues	<u>25,560</u>	<u>25,560</u>	<u>19,417</u>	<u>(6,143)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	37,053	37,053	31,545	(5,508)
Materials and supplies	6,000	6,000	1,400	(4,600)
Contractual services	12,500	12,500	6,903	(5,597)
Capital outlay	1,000	1,000	-	(1,000)
Other	1,500	1,500	800	(700)
Total budgetary expenditures	<u>58,053</u>	<u>58,053</u>	<u>40,648</u>	<u>(17,405)</u>
Net change in fund balance	(32,493)	(32,493)	(21,231)	11,262
<b>Budgetary fund balance at beginning of year</b>	210,334	210,334	210,334	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 177,841</u>	<u>\$ 177,841</u>	<u>\$ 189,103</u>	<u>\$ 11,262</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT GRANTS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Other	\$ 21,050	\$ 21,050	\$ -	\$ (21,050)
Total budgetary revenues	<u>21,050</u>	<u>21,050</u>	<u>-</u>	<u>(21,050)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Materials and supplies	1,000	1,000	-	(1,000)
Contractual services	1,000	1,000	-	(1,000)
Other	7,000	7,000	-	(7,000)
Total budgetary expenditures	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>
Net change in fund balance	12,050	12,050	-	(12,050)
<b>Budgetary fund balance at beginning of year</b>	38,292	38,292	38,292	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 50,342</u>	<u>\$ 50,342</u>	<u>\$ 38,292</u>	<u>\$ (12,050)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF POLICING ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ 38,500	\$ 38,500	\$ 55,627	\$ 17,127
Intergovernmental	50,563	50,563	57,155	6,592
Rental income	4,700	4,700	4,500	(200)
Other	-	-	11,945	11,945
Total budgetary revenues	<u>93,763</u>	<u>93,763</u>	<u>129,227</u>	<u>35,464</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	10,000	10,000	9,594	(406)
Materials and supplies	26,100	26,100	16,313	(9,787)
Contractual services	87,750	106,750	85,535	(21,215)
Capital outlay	25,000	25,000	9,617	(15,383)
Other	4,000	-	-	-
Total budgetary expenditures	<u>152,850</u>	<u>167,850</u>	<u>121,059</u>	<u>(46,791)</u>
Net change in fund balance	(59,087)	(74,087)	8,168	82,255
<b>Budgetary fund balance at beginning of year</b>	<u>160,544</u>	<u>160,544</u>	<u>160,544</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 101,457</u>	<u>\$ 86,457</u>	<u>\$ 168,712</u>	<u>\$ 82,255</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DARE COMMUNITY EDUCATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 821	\$ 821	\$ 634	\$ (187)
Contributions and donations	15,050	15,050	-	(15,050)
Other	-	-	221	221
Total budgetary revenues	15,871	15,871	855	(15,016)
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Materials and supplies	11,000	11,000	6,138	(4,862)
Contractual services	1,500	1,500	-	(1,500)
Capital outlay	2,500	2,500	-	(2,500)
Other	6,000	6,000	-	(6,000)
Total budgetary expenditures	21,000	21,000	6,138	(14,862)
Net change in fund balance	(5,129)	(5,129)	(5,283)	(154)
<b>Budgetary fund balance at beginning of year</b>	49,149	49,149	49,149	-
<b>Budgetary fund balance at end of year</b>	\$ 44,020	\$ 44,020	\$ 43,866	\$ (154)

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 YOUTH SERVICES SUBSIDY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 395,197	\$ 395,197	\$ 395,328	\$ 131
Total budgetary revenues	<u>395,197</u>	<u>395,197</u>	<u>395,328</u>	<u>131</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	188,958	172,516	123,383	(49,133)
Contractual services	210,690	227,131	225,093	(2,038)
Other	18,950	18,950	18,836	(114)
Total budgetary expenditures	<u>418,598</u>	<u>418,597</u>	<u>367,312</u>	<u>(51,285)</u>
Net change in fund balance	(23,401)	(23,400)	28,016	51,416
<b>Budgetary fund balance at beginning of year</b>	98,329	98,329	98,329	-
<b>Prior year encumbrances appropriated</b>	23,439	23,439	23,439	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 98,367</u>	<u>\$ 98,368</u>	<u>\$ 149,784</u>	<u>\$ 51,416</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 9-1-1 EMERGENCY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property and other local taxes	\$ 1,805,800	\$ 1,805,800	\$ 1,726,445	\$ (79,355)
Intergovernmental	-	-	140,558	140,558
Other	123,473	123,473	174,157	50,684
Total budgetary revenues	<u>1,929,273</u>	<u>1,929,273</u>	<u>2,041,160</u>	<u>111,887</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	1,782,952	1,782,955	1,452,454	(330,501)
Materials and supplies	5,750	15,843	12,258	(3,585)
Contractual services	628,904	504,823	466,423	(38,400)
Capital outlay	259,806	193,806	2,559	(191,247)
Other	48,180	231,132	226,192	(4,940)
Total budgetary expenditures	<u>2,725,592</u>	<u>2,728,559</u>	<u>2,159,886</u>	<u>(568,673)</u>
Net change in fund balance	(796,319)	(799,286)	(118,726)	680,560
<b>Budgetary fund balance at beginning of year</b>	3,097,036	3,097,036	3,097,036	-
<b>Prior year encumbrances appropriated</b>	380,288	380,288	380,288	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,681,005</u>	<u>\$ 2,678,038</u>	<u>\$ 3,358,598</u>	<u>\$ 680,560</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL LETF  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ 4,008	\$ 4,008	\$ 3,860	\$ (148)
Total budgetary revenues	<u>4,008</u>	<u>4,008</u>	<u>3,860</u>	<u>(148)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Capital outlay	76,000	76,000	-	(76,000)
Total budgetary expenditures	<u>76,000</u>	<u>76,000</u>	<u>-</u>	<u>(76,000)</u>
Net change in fund balance	(71,992)	(71,992)	3,860	75,852
<b>Budgetary fund balance at beginning of year</b>	111,030	111,030	111,030	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 39,038</u>	<u>\$ 39,038</u>	<u>\$ 114,890</u>	<u>\$ 75,852</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOCAL EMERGENCY PLANNING  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 29,325	\$ 4,325
Other	10,000	10,000	7	(9,993)
Total budgetary revenues	<u>35,000</u>	<u>35,000</u>	<u>29,332</u>	<u>(5,668)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	8,700	8,700	8,709	9
Materials and supplies	5,539	5,000	1,229	(3,771)
Contractual services	5,000	5,000	-	(5,000)
Capital outlay	6,000	-	-	-
Other	20,000	26,000	25,346	(654)
Total budgetary expenditures	<u>45,239</u>	<u>44,700</u>	<u>35,284</u>	<u>(9,416)</u>
Net change in fund balance	(10,239)	(9,700)	(5,952)	3,748
<b>Budgetary fund balance at beginning of year</b>	33,366	33,366	33,366	-
<b>Prior year encumbrances appropriated</b>	539	539	539	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 23,666</u>	<u>\$ 24,205</u>	<u>\$ 27,953</u>	<u>\$ 3,748</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE TOBACCO  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 455	\$ 455	\$ 455	\$ -
<b>Budgetary fund balance at end of year</b>	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT MEMORIAL  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Contributions and donations	\$ -	\$ -	\$ 100	\$ 100
Total budgetary revenues	-	-	100	100
<b>Budgetary expenditures:</b>				
Current:				
Public safety				
Materials and supplies	1,000	1,000	149	(851)
Contractual services	1,000	1,000	-	(1,000)
Total budgetary expenditures	2,000	2,000	149	(1,851)
Budgetary excess of expenditures over revenues	(2,000)	(2,000)	(49)	1,951
<b>Budgetary other financing sources:</b>				
Transfers in	-	-	5,338	5,338
Total budgetary other financing sources	-	-	5,338	5,338
Net change in fund balance	(2,000)	(2,000)	5,289	7,289
<b>Budgetary fund balance at beginning of year</b>	7,161	7,161	7,161	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 5,161</u>	<u>\$ 5,161</u>	<u>\$ 12,450</u>	<u>\$ 7,289</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Charges for services	\$ 8,400	\$ 8,400	\$ 7,248	\$ (1,152)
Total budgetary revenues	<u>8,400</u>	<u>8,400</u>	<u>7,248</u>	<u>(1,152)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Other	400	400	-	(400)
Total budgetary expenditures	<u>400</u>	<u>400</u>	<u>-</u>	<u>(400)</u>
Net change in fund balance	8,000	8,000	7,248	(752)
<b>Budgetary fund balance at beginning of year</b>	131,490	131,490	131,490	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 139,490</u>	<u>\$ 139,490</u>	<u>\$ 138,738</u>	<u>\$ (752)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VOCA GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 82,358	\$ 82,358	\$ 82,568	\$ 210
Contributions and donations	-	-	75	75
Total budgetary revenues	<u>82,358</u>	<u>82,358</u>	<u>82,643</u>	<u>285</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	161,735	161,735	161,691	(44)
Contractual services	7,062	6,475	3,410	(3,065)
Other	800	800	473	(327)
Total budgetary expenditures	<u>169,597</u>	<u>169,010</u>	<u>165,574</u>	<u>(3,436)</u>
Budgetary excess of expenditures over revenues	<u>(87,239)</u>	<u>(86,652)</u>	<u>(82,931)</u>	<u>3,721</u>
<b>Budgetary other financing sources:</b>				
Transfers in	86,277	86,277	86,277	-
Total budgetary other financing sources	<u>86,277</u>	<u>86,277</u>	<u>86,277</u>	<u>-</u>
Net change in fund balance	(962)	(375)	3,346	3,721
<b>Budgetary fund balance at beginning of year</b>	20,357	20,357	20,357	-
<b>Prior year encumbrances appropriated</b>	962	962	962	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 20,357</u>	<u>\$ 20,944</u>	<u>\$ 24,665</u>	<u>\$ 3,721</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VAWA GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 44,255	\$ 44,255	\$ 37,860	\$ (6,395)
Contributions and donations	3,000	3,000	3,100	100
Other			48	48
Total budgetary revenues	<u>47,255</u>	<u>47,255</u>	<u>41,008</u>	<u>(6,247)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public safety:				
Personal services	81,236	81,235	81,141	(94)
Materials and supplies	3,147	3,144	1,858	(1,286)
Contractual services	9,645	8,400	5,947	(2,453)
Other	200	200	-	(200)
Total budgetary expenditures	<u>94,228</u>	<u>92,979</u>	<u>88,946</u>	<u>(4,033)</u>
Budgetary excess of expenditures over revenues	<u>(46,973)</u>	<u>(45,724)</u>	<u>(47,938)</u>	<u>(2,214)</u>
<b>Budgetary other financing sources:</b>				
Transfers in	45,581	45,581	45,581	-
Total budgetary other financing sources	<u>45,581</u>	<u>45,581</u>	<u>45,581</u>	<u>-</u>
Net change in fund balance	(1,392)	(143)	(2,357)	(2,214)
<b>Budgetary fund balance at beginning of year</b>	33,094	33,094	33,094	-
<b>Prior year encumbrances appropriated</b>	1,392	1,392	1,392	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 33,094</u>	<u>\$ 34,343</u>	<u>\$ 32,129</u>	<u>\$ (2,214)</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ROAD AND BRIDGE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 45,861	\$ 15,861
Other	-	-	17	17
Total budgetary revenues	<u>30,000</u>	<u>30,000</u>	<u>45,878</u>	<u>15,878</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works:				
Personal services	32,244	32,244	29,645	(2,599)
Capital outlay	1,000	1,000	-	(1,000)
Total budgetary expenditures	<u>33,244</u>	<u>33,244</u>	<u>29,645</u>	<u>(3,599)</u>
Net change in fund balance	(3,244)	(3,244)	16,233	19,477
<b>Budgetary fund balance at beginning of year</b>	46,565	46,565	46,565	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 43,321</u>	<u>\$ 43,321</u>	<u>\$ 62,798</u>	<u>\$ 19,477</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Other	\$ 115,101	\$ 115,101	\$ -	\$ (115,101)
Total budgetary revenues	<u>115,101</u>	<u>115,101</u>	<u>-</u>	<u>(115,101)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works:				
Materials and supplies	39,610	39,610	12,102	(27,508)
Contractual services	259,678	259,678	(57,657)	(317,335)
Capital outlay	180,127	180,127	43,879	(136,248)
Other	20,000	20,000	-	(20,000)
Total budgetary expenditures	<u>499,415</u>	<u>499,415</u>	<u>(1,676)</u>	<u>(501,091)</u>
Net change in fund balance	(384,314)	(384,314)	1,676	385,990
<b>Budgetary fund balance at beginning of year</b>	491,468	491,468	491,468	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 107,154</u>	<u>\$ 107,154</u>	<u>\$ 493,144</u>	<u>\$ 385,990</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH MAINTENANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Special assessments	\$ 579,926	\$ 579,926	\$ 477,326	\$ (102,600)
Total budgetary revenues	<u>579,926</u>	<u>579,926</u>	<u>477,326</u>	<u>(102,600)</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works:				
Contractual services	1,576,915	1,578,344	334,366	(1,243,978)
Total budgetary expenditures	<u>1,576,915</u>	<u>1,578,344</u>	<u>334,366</u>	<u>(1,243,978)</u>
Net change in fund balance	(996,989)	(998,418)	142,960	1,141,378
<b>Budgetary fund balance at beginning of year</b>	997,588	997,588	997,588	-
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ 599</u>	<u>\$ (830)</u>	<u>\$ 1,140,548</u>	<u>\$ 1,141,378</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOG AND KENNEL  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 25,000	\$ 25,000	\$ 54,612	\$ 29,612
Licenses and permits	95,600	95,600	122,154	26,554
Fines and forfeitures	5,000	5,000	11,603	6,603
Contributions and donations	-	-	284	284
Other	-	-	32	32
Total budgetary revenues	<u>125,600</u>	<u>125,600</u>	<u>188,685</u>	<u>63,085</u>
<b>Budgetary expenditures:</b>				
Current:				
Health:				
Personal services	35,842	35,976	26,171	(9,805)
Materials and supplies	20,183	20,121	9,809	(10,312)
Contractual services	19,359	136,413	119,104	(17,309)
Capital outlay	2,000	2,000	-	(2,000)
Other	100	162	162	-
Total budgetary expenditures	<u>77,484</u>	<u>194,672</u>	<u>155,246</u>	<u>(39,426)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>48,116</u>	<u>(69,072)</u>	<u>33,439</u>	<u>102,511</u>
<b>Budgetary other financing uses:</b>				
Transfers out	(90,750)	-	-	-
Total budgetary other financing uses	<u>(90,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(42,634)	(69,072)	33,439	102,511
<b>Budgetary fund balance at beginning of year</b>	424,356	424,356	424,356	-
<b>Prior year encumbrances appropriated</b>	143	143	143	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 381,865</u>	<u>\$ 355,427</u>	<u>\$ 457,938</u>	<u>\$ 102,511</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADAMH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Property and other local taxes	\$ 1,440,000	\$ 1,440,000	\$ 1,419,114	\$ (20,886)
Intergovernmental	5,844,056	5,844,056	6,330,215	486,159
Rental income	94,576	94,576	94,576	-
Other	14,000	14,000	53,632	39,632
Total budgetary revenues	7,392,632	7,392,632	7,897,537	504,905
<b>Budgetary expenditures:</b>				
Current:				
Health:				
Personal services	1,227,200	1,227,200	1,115,812	(111,388)
Materials and supplies	29,500	29,500	22,953	(6,547)
Contractual services	5,834,085	6,431,351	6,064,698	(366,653)
Capital outlay	40,000	40,000	-	(40,000)
Other	26,120	26,120	4,244	(21,876)
Total budgetary expenditures	7,156,905	7,754,171	7,207,707	(546,464)
Net change in fund balance	235,727	(361,539)	689,830	1,051,369
<b>Budgetary fund balance at beginning of year</b>	4,633,044	4,633,044	4,633,044	-
<b>Prior year encumbrances appropriated</b>	72,218	72,218	72,218	-
<b>Budgetary fund balance at end of year</b>	\$ 4,940,989	\$ 4,343,723	\$ 5,395,092	\$ 1,051,369

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PRESCHOOL GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 33,344	\$ 33,344	\$ -	\$ (33,344)
Total budgetary revenues	<u>33,344</u>	<u>33,344</u>	<u>-</u>	<u>(33,344)</u>
<b>Budgetary expenditures:</b>				
Current:				
Health:				
Contractual services	33,344	33,344	-	(33,344)
Total budgetary expenditures	<u>33,344</u>	<u>33,344</u>	<u>-</u>	<u>(33,344)</u>
Net change in fund balance	-	-	-	-
<b>Budgetary fund balance at beginning of year</b>	319,592	319,592	319,592	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 319,592</u>	<u>\$ 319,592</u>	<u>\$ 319,592</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Charges for services	\$ -	\$ 3,561,316	\$ 2,642,045	\$ (919,271)
Intergovernmental	6,190,326	2,629,010	2,319,880	(309,130)
Other	-	-	33,434	33,434
Total budgetary revenues	<u>6,190,326</u>	<u>6,190,326</u>	<u>4,995,359</u>	<u>(275,696)</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	2,327,800	2,327,800	1,860,528	(467,272)
Materials and supplies	119,000	119,000	99,480	(19,520)
Contractual services	1,359,024	1,359,024	1,255,630	(103,394)
Capital outlay	121,000	121,000	11,878	(109,122)
Other	217,000	217,000	188,988	(28,012)
Total legislative and executive	<u>4,143,824</u>	<u>4,143,824</u>	<u>3,416,504</u>	<u>(727,320)</u>
Human services				
Personal services	1,918,200	1,918,200	1,730,192	(188,008)
Total human services	<u>1,918,200</u>	<u>1,918,200</u>	<u>1,730,192</u>	<u>(188,008)</u>
Total budgetary expenditures	<u>6,062,024</u>	<u>6,062,024</u>	<u>5,146,696</u>	<u>(915,328)</u>
Net change in fund balance	128,302	128,302	(151,337)	(279,639)
<b>Budgetary fund balance at beginning of year</b>	1,402,005	1,402,005	1,402,005	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 1,530,307</u>	<u>\$ 1,530,307</u>	<u>\$ 1,250,668</u>	<u>\$ (279,639)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COORDINATION TRANSPORTATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 595,375	\$ 595,375	\$ 221,424	\$ (373,951)
Intergovernmental	595,375	595,375	295,784	(299,591)
Contributions and donations	-	-	125	125
Other	6,000	6,000	6,576	576
Total budgetary revenues	<u>1,196,750</u>	<u>1,196,750</u>	<u>523,909</u>	<u>(672,841)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Personal services	727,334	727,334	549,283	(178,051)
Materials and supplies	13,680	13,680	8,713	(4,967)
Contractual services	430,550	430,550	245,800	(184,750)
Capital outlay	4,500	4,500	1,247	(3,253)
Other	13,000	13,000	2,220	(10,780)
Total budgetary expenditures	<u>1,189,064</u>	<u>1,189,064</u>	<u>807,263</u>	<u>(381,801)</u>
Net change in fund balance	7,686	7,686	(283,354)	(291,040)
<b>Budgetary fund balance at beginning of year</b>	<u>611,930</u>	<u>611,930</u>	<u>611,930</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 619,616</u>	<u>\$ 619,616</u>	<u>\$ 328,576</u>	<u>\$ (291,040)</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT AGENCY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Charges for services	\$ 164,100	\$ 164,100	\$ 150,665	\$ (13,435)
Intergovernmental	596,587	596,587	818,007	221,420
Other	1,600	1,600	14,261	12,661
Total budgetary revenues	<u>762,287</u>	<u>762,287</u>	<u>982,933</u>	<u>220,646</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Personal services	626,900	642,530	641,303	(1,227)
Materials and supplies	9,475	9,000	7,832	(1,168)
Contractual services	255,000	317,505	313,499	(4,006)
Other	8,000	6,500	5,644	(856)
Total budgetary expenditures	<u>899,375</u>	<u>975,535</u>	<u>968,278</u>	<u>(7,257)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(137,088)</u>	<u>(213,248)</u>	<u>14,655</u>	<u>227,903</u>
<b>Budgetary other financing sources:</b>				
Transfer in	137,245	137,245	137,245	-
Total budgetary other financing sources	<u>137,245</u>	<u>137,245</u>	<u>137,245</u>	<u>-</u>
Net change in fund balance	157	(76,003)	151,900	227,903
<b>Budgetary fund balance at beginning of year</b>	894,194	894,194	894,194	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 894,351</u>	<u>\$ 818,191</u>	<u>\$ 1,046,094</u>	<u>\$ 227,903</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 2,243,710	\$ 2,243,710	\$ 2,277,850	\$ 34,140
Other	65,500	65,500	114,414	48,914
Total budgetary revenues	<u>2,309,210</u>	<u>2,309,210</u>	<u>2,392,264</u>	<u>83,054</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Contractual services	3,418,047	3,418,047	3,253,528	(164,519)
Other	267,026	266,606	150,584	(116,022)
Total budgetary expenditures	<u>3,685,073</u>	<u>3,684,653</u>	<u>3,404,112</u>	<u>(280,541)</u>
Budgetary excess of expenditures over revenues	<u>(1,375,863)</u>	<u>(1,375,443)</u>	<u>(1,011,848)</u>	<u>363,595</u>
<b>Budgetary other financing sources:</b>				
Transfer in	1,375,490	1,375,490	1,375,490	-
Total budgetary other financing sources	<u>1,375,490</u>	<u>1,375,490</u>	<u>1,375,490</u>	<u>-</u>
Net change in fund balance	(373)	47	363,642	363,595
<b>Budgetary fund balance at beginning of year</b>	1,690,038	1,690,038	1,690,038	-
<b>Prior year encumbrances appropriated</b>	420	420	420	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 1,690,085</u>	<u>\$ 1,690,505</u>	<u>\$ 2,054,100</u>	<u>\$ 363,595</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADULT BASIC LITERACY EDUCATION GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary other financing uses:</b>				
Transfer out	\$ (116)	\$ (116)	\$ -	\$ 116
Total budgetary other financing uses	<u>(116)</u>	<u>(116)</u>	<u>-</u>	<u>116</u>
Net change in fund balance	(116)	(116)	-	116
<b>Budgetary fund balance at beginning of year</b>	116	116	116	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ 116</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SENIOR SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Sales taxes	\$ 1,656,720	\$ 1,656,720	\$ 1,823,241	\$ 166,521
Intergovernmental	138,906	290,548	302,137	11,589
Other	120,000	120,000	213,662	93,662
Total budgetary revenues	<u>1,915,626</u>	<u>2,067,268</u>	<u>2,339,040</u>	<u>271,772</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Personal services	529,915	497,502	486,172	(11,330)
Materials and supplies	2,100	2,600	2,224	(376)
Contractual services	1,376,994	1,552,455	1,480,083	(72,372)
Other	5,350	13,350	7,968	(5,382)
Total budgetary expenditures	<u>1,914,359</u>	<u>2,065,907</u>	<u>1,976,447</u>	<u>(89,460)</u>
Net change in fund balance	1,267	1,361	362,593	361,232
<b>Budgetary fund balance at beginning of year</b>	2,412,094	2,412,094	2,412,094	-
<b>Prior year encumbrances appropriated</b>	94	94	94	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,413,455</u>	<u>\$ 2,413,549</u>	<u>\$ 2,774,781</u>	<u>\$ 361,232</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKPLACE INVESTMENT ACT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 182,282	\$ 434,924	\$ 296,694	\$ (138,230)
Total budgetary revenues	<u>182,282</u>	<u>434,924</u>	<u>296,694</u>	<u>(138,230)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Other	182,282	434,924	219,405	(215,519)
Total budgetary expenditures	<u>182,282</u>	<u>434,924</u>	<u>219,405</u>	<u>(215,519)</u>
Net change in fund balance	-	-	77,289	77,289
<b>Budgetary fund balance at beginning of year</b>	82,802	82,802	82,802	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 82,802</u>	<u>\$ 82,802</u>	<u>\$ 160,091</u>	<u>\$ 77,289</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MARRIAGE LICENSE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Licenses and permits	\$ -	\$ -	\$ 6,239	\$ 6,239
Total budgetary revenues	-	-	6,239	6,239
<b>Budgetary expenditures:</b>				
Current:				
Legislative and executive:				
Contractual services	-	-	6,086	6,086
Total budgetary expenditures	-	-	6,086	6,086
Net change in fund balance	-	-	153	153
<b>Budgetary fund balance at beginning of year</b>	3,706	3,706	3,706	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 3,706</u>	<u>\$ 3,706</u>	<u>\$ 3,859</u>	<u>\$ 153</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOMESTIC VIOLENCE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Licenses and permits	\$ -	\$ -	\$ 4,512	\$ 4,512
Total budgetary revenues	-	-	4,512	4,512
<b>Budgetary expenditures:</b>				
Current:				
Legislative and executive:				
Contractual services	-	-	5,040	5,040
Total budgetary expenditures	-	-	5,040	5,040
Net change in fund balance	-	-	(528)	(528)
<b>Budgetary fund balance at beginning of year</b>	2,672	2,672	2,672	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 2,672</u>	<u>\$ 2,672</u>	<u>\$ 2,144</u>	<u>\$ (528)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 UNCLAIMED MONIES  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Other revenue	\$ -	\$ -	\$ 81,898	\$ 81,898
Total budgetary revenues	-	-	81,898	81,898
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Other	-	-	8,497	8,497
Total budgetary expenditures	-	-	8,497	8,497
Net change in fund balance	-	-	73,401	73,401
<b>Budgetary fund balance at beginning of year</b>	155,073	155,073	155,073	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 155,073</u>	<u>\$ 155,073</u>	<u>\$ 228,474</u>	<u>\$ 73,401</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 STABILIZATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final	Budgetary Basis	
<b>Budgetary revenues:</b>				
Investment income	\$ 22,000	\$ 22,000	\$ 153,866	\$ 131,866
Total budgetary revenues	22,000	22,000	153,866	131,866
Budgetary excess of revenues over expenditures	22,000	22,000	153,866	131,866
<b>Budgetary other financing sources (uses):</b>				
Transfers in	50,000	50,000	2,000,000	1,950,000
Transfers out	(4,080,610)	(4,080,610)	(1,125,110)	2,955,500
Total budgetary other financing sources (uses)	(4,030,610)	(4,030,610)	874,890	4,905,500
Net change in fund balance	(4,008,610)	(4,008,610)	1,028,756	5,037,366
<b>Budgetary fund balance at beginning of year</b>	4,831,822	4,831,822	4,831,822	-
<b>Budgetary fund balance at end of year</b>	\$ 823,212	\$ 823,212	\$ 5,860,578	\$ 5,037,366

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SALARY AND BENEFIT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ 6,000	\$ 6,000	\$ 26,525	\$ 20,525
Total budgetary revenues	<u>6,000</u>	<u>6,000</u>	<u>26,525</u>	<u>20,525</u>
Budgetary excess of revenues over expenditures	<u>6,000</u>	<u>6,000</u>	<u>26,525</u>	<u>20,525</u>
<b>Budgetary other financing sources (uses):</b>				
Transfers in	50,000	50,000	1,650,000	1,600,000
Transfers out	(722,240)	(722,240)	(126,600)	595,640
Total budgetary other financing sources (uses)	<u>(672,240)</u>	<u>(672,240)</u>	<u>1,523,400</u>	<u>2,195,640</u>
Net change in fund balance	(666,240)	(666,240)	1,549,925	2,216,165
<b>Budgetary fund balance at beginning of year</b>	781,561	781,561	781,561	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 115,321</u>	<u>\$ 115,321</u>	<u>\$ 2,331,486</u>	<u>\$ 2,216,165</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE TITLE ADMINISTRATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Charges for services	\$ 900,000	\$ 900,000	\$ 1,084,864	\$ 184,864
Other	1,800	1,800	4,079	2,279
Total budgetary revenues	<u>901,800</u>	<u>901,800</u>	<u>1,088,943</u>	<u>187,143</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services	557,330	557,330	540,793	(16,537)
Materials and supplies	24,000	24,000	13,608	(10,392)
Contractual services	236,273	236,273	95,752	(140,521)
Capital outlay	4,481	4,481	-	(4,481)
Other	1,500	1,500	938	(562)
Total budgetary expenditures	<u>823,584</u>	<u>823,584</u>	<u>651,091</u>	<u>(172,493)</u>
Budgetary excess of revenues over expenditures	<u>78,216</u>	<u>78,216</u>	<u>437,852</u>	<u>359,636</u>
<b>Budgetary other financing uses:</b>				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Total budgetary other financing uses	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	(71,784)	(71,784)	287,852	359,636
<b>Budgetary fund balance at beginning of year</b>	<u>2,762,415</u>	<u>2,762,415</u>	<u>2,762,415</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 2,690,631</u></u>	<u><u>\$ 2,690,631</u></u>	<u><u>\$ 3,050,267</u></u>	<u><u>\$ 359,636</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKMEN'S COMPENSATION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Other	\$ 75,000	\$ 75,000	\$ 40,382	\$ (34,618)
Total budgetary revenues	<u>75,000</u>	<u>75,000</u>	<u>40,382</u>	<u>(34,618)</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Judicial:				
Contractual services	300,000	300,000	89,119	(210,881)
Total budgetary expenditures	<u>300,000</u>	<u>300,000</u>	<u>89,119</u>	<u>(210,881)</u>
Net change in fund balance	(225,000)	(225,000)	(48,737)	176,263
<b>Budgetary fund balance at beginning of year</b>	858,873	858,873	858,873	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 633,873</u>	<u>\$ 633,873</u>	<u>\$ 810,136</u>	<u>\$ 176,263</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INVESTMENT OF UNCLAIMED MONEY  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 6,516	\$ 6,516	\$ 6,516	\$ -
<b>Budgetary fund balance at end of year</b>	<u>\$ 6,516</u>	<u>\$ 6,516</u>	<u>\$ 6,516</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2024

	<b>Bond Retirement</b>	<b>Sales Tax Debt</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 55,053	\$ 240,686	\$ 295,739
Cash and cash equivalents in segregated accounts	-	34,163	34,163
Total assets	<u>\$ 55,053</u>	<u>\$ 274,849</u>	<u>\$ 329,902</u>
<b>Fund balances:</b>			
Restricted	\$ 55,053	\$ 274,849	\$ 329,902
Total fund balances	<u>55,053</u>	<u>274,849</u>	<u>329,902</u>
Total liabilities and fund balances	<u>\$ 55,053</u>	<u>\$ 274,849</u>	<u>\$ 329,902</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Bond Retirement</b>	<b>Sales Tax Debt</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>			
Investment income	\$ -	\$ 17,235	\$ 17,235
Total revenues	-	17,235	17,235
<b>Expenditures:</b>			
Debt service:			
Principal retirement	137,940	605,000	742,940
Interest and fiscal charges	142,400	307,044	449,444
Total expenditures	280,340	912,044	1,192,384
Excess of expenditures over revenues	(280,340)	(894,809)	(1,175,149)
<b>Other financing sources:</b>			
Transfers in	280,340	999,088	1,279,428
Total other financing sources	280,340	999,088	1,279,428
Net change in fund balance	-	104,279	104,279
<b>Fund balance at beginning of year</b>	55,053	170,570	225,623
<b>Fund balance at end of year</b>	\$ 55,053	\$ 274,849	\$ 329,902

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOND RETIREMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary expenditures:</b>				
Debt service:				
Principal retirement	\$ 165,500	\$ 165,500	\$ 165,500	\$ -
Interest	161,086	161,086	161,086	-
Total budgetary expenditures	<u>326,586</u>	<u>326,586</u>	<u>326,586</u>	<u>-</u>
 Budgetary excess of expenditures over revenues	 326,586	 326,586	 326,586	 -
<b>Budgetary other financing sources</b>				
Transfers in	271,533	271,533	326,586	55,053
Total budgetary other financing sources	<u>271,533</u>	<u>271,533</u>	<u>326,586</u>	<u>55,053</u>
 Net change in fund balance	 (55,053)	 (55,053)	 -	 55,053
<b>Budgetary fund balance at beginning of year</b>	<b>55,053</b>	<b>55,053</b>	<b>55,053</b>	<b>-</b>
<b>Budgetary fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,053</b>	<b>\$ 55,053</b>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SALES TAX DEBT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary expenditures:</b>				
Debt service:				
Principal retirement	\$ 605,000	\$ 607,083	\$ 607,083	\$ -
Interest	317,175	315,159	315,158	(1)
Total budgetary expenditures	<u>922,175</u>	<u>922,242</u>	<u>922,241</u>	<u>(1)</u>
Budgetary excess of expenditures over revenues	<u>922,175</u>	<u>922,242</u>	<u>922,241</u>	<u>(1)</u>
<b>Budgetary other financing sources:</b>				
Transfers in	<u>922,175</u>	<u>922,175</u>	999,088	76,913
Total budgetary other financing sources	<u>922,175</u>	<u>922,175</u>	<u>999,088</u>	<u>76,913</u>
Net change in fund balance	-	(67)	76,847	76,914
<b>Budgetary fund balance at beginning of year</b>	163,839	163,839	163,839	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 163,839</u>	<u>\$ 163,772</u>	<u>\$ 240,686</u>	<u>\$ 76,914</u>

UNION COUNTY

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECT FUNDS  
DECEMBER 31, 2024

	<u>MVGT - Infrastructure</u>	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 7,198,687	\$ 7,739,683	\$ 3,441	\$ 3,081
Receivables (net of allowances for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	190,760	-	-
Prepayments	-	6,786	-	-
Total assets	<u>\$ 7,198,687</u>	<u>\$ 7,937,229</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 7	\$ -
Contracts payable	200,717	-	-	-
Retainage payable	5,647	-	-	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>206,364</u>	<u>-</u>	<u>7</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes and PILOTs levied for the next fiscal year	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable	-	6,786	-	-
Restricted	6,992,323	-	3,434	3,081
Committed	-	-	-	-
Assigned	-	7,930,443	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	<u>6,992,323</u>	<u>7,937,229</u>	<u>3,434</u>	<u>3,081</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 7,198,687</u>	<u>\$ 7,937,229</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

<b>DD Capital</b>	<b>Sheriff's Facility Construction</b>	<b>Ag Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>
\$ 136,176	\$ 3,058	\$ 324	\$ 1,644	\$ 30,405
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 136,176</u>	<u>\$ 3,058</u>	<u>\$ 324</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>
\$ 33	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
136,143	3,058	324	1,644	30,405
-	-	-	-	-
-	-	-	-	-
<u>136,143</u>	<u>3,058</u>	<u>324</u>	<u>1,644</u>	<u>30,405</u>
<u>\$ 136,176</u>	<u>\$ 3,058</u>	<u>\$ 324</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>

-- Continued

**UNION COUNTY**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECT FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>Main Street Building</b>	<b>Lower Green JT Ditch</b>	<b>Cattail Swamp Ditch</b>	<b>Multi Building Improvement</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 47	\$ 97,088	\$ 37,166	\$ 41,890
Receivables (net of allowances for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	-	-	-
Prepayments	-	-	-	-
<b>Total assets</b>	<b>\$ 47</b>	<b>\$ 97,088</b>	<b>\$ 37,166</b>	<b>\$ 41,890</b>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Retainage payable	-	-	-	-
Interfund loans payable	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred inflows of resources:</b>				
Property taxes and PILOTs levied for the next fiscal year	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>				
Nonspendable	-	-	-	-
Restricted	-	97,088	37,166	41,890
Committed	47	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances</b>	<b>47</b>	<b>97,088</b>	<b>37,166</b>	<b>41,890</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 47</b>	<b>\$ 97,088</b>	<b>\$ 37,166</b>	<b>\$ 41,890</b>

<b>Clark Yoder Ditch Construction</b>	<b>Morris Berry Ditch Construction</b>	<b>Honda TIF</b>	<b>Dublin Green TIF</b>	<b>Millcreek Log Jam Construction</b>	<b>Total</b>
\$ 76,565	\$ 204,413	\$ 168,815	\$ 536,376	\$ 1,325,872	\$ 17,604,731
-	-	130,000	215,000	-	345,000
-	-	-	850,000	-	850,000
-	-	188	-	-	188
103,459	19,703	-	-	-	123,162
-	-	-	-	-	190,760
-	-	-	-	-	6,786
<u>\$ 180,024</u>	<u>\$ 224,116</u>	<u>\$ 299,003</u>	<u>\$ 1,601,376</u>	<u>\$ 1,325,872</u>	<u>\$ 19,120,627</u>
\$ -	\$ -	\$ -	\$ 64,945	\$ -	\$ 64,985
-	-	-	-	-	200,717
-	-	-	-	-	5,647
190,760	408,040	-	-	1,325,872	1,924,672
<u>190,760</u>	<u>408,040</u>	<u>-</u>	<u>64,945</u>	<u>1,325,872</u>	<u>2,196,021</u>
-	-	130,000	215,000	-	345,000
103,459	19,703	-	-	-	123,162
-	-	188	-	-	188
<u>103,459</u>	<u>19,703</u>	<u>130,188</u>	<u>215,000</u>	<u>-</u>	<u>468,350</u>
-	-	-	-	-	6,786
-	-	168,815	1,321,431	-	8,695,633
-	-	-	-	-	141,216
-	-	-	-	-	7,930,443
(114,195)	(203,627)	-	-	-	(317,822)
<u>(114,195)</u>	<u>(203,627)</u>	<u>168,815</u>	<u>1,321,431</u>	<u>-</u>	<u>16,456,256</u>
<u>\$ 180,024</u>	<u>\$ 224,116</u>	<u>\$ 299,003</u>	<u>\$ 1,601,376</u>	<u>\$ 1,325,872</u>	<u>\$ 19,120,627</u>

**UNION COUNTY**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>MVGT - Infrastructure</b>	<b>Capital Improvements</b>	<b>Federal Grant and Recapture CDBG</b>	<b>Ditch Equipment Building</b>
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ 638,000	\$ -
Special assessments	-	-	-	-
Investment income	324,588	-	-	-
Contributions and donations	1,294,506	-	-	-
Payment in lieu of taxes	-	-	-	-
<b>Total revenues</b>	<u>1,619,094</u>	<u>-</u>	<u>638,000</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Human services	-	-	-	-
Capital outlay	4,577,686	788,928	638,007	-
Debt service:				
Interest	-	-	-	-
<b>Total expenditures</b>	<u>4,577,686</u>	<u>788,928</u>	<u>638,007</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,958,592)</u>	<u>(788,928)</u>	<u>(7)</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	700,000	-	-
Transfers (out)	-	(242,400)	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>457,600</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(2,958,592)	(331,328)	(7)	-
<b>Fund balance (deficit) at beginning of year</b>	9,950,915	8,268,557	3,441	3,081
<b>Fund balance (deficit) at end of year</b>	<u>\$ 6,992,323</u>	<u>\$ 7,937,229</u>	<u>\$ 3,434</u>	<u>\$ 3,081</u>

<u>DD Capital</u>	<u>Sheriff's Facility Construction</u>	<u>Ag Center</u>	<u>London Ave. Government Building</u>	<u>Boylan and Phelps Ditch</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
666,892	-	-	-	-
33	-	-	-	-
-	-	-	-	-
<u>666,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(666,925)	-	-	-	-
700,000	-	-	-	-
-	-	-	-	-
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
33,075	-	-	-	-
103,068	3,058	324	1,644	30,405
<u>\$ 136,143</u>	<u>\$ 3,058</u>	<u>\$ 324</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>

--Continued

**UNION COUNTY**

COMBINING STATE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Main Street Building</u>	<u>Lower Green JT Ditch</u>	<u>Cattail Swamp Ditch</u>	<u>Multi Building Improvement</u>
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Investment income	2	-	-	1,407
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Total revenues	<u>2</u>	<u>-</u>	<u>-</u>	<u>1,407</u>
<b>Expenditures:</b>				
Current:				
Human services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues over (under) expenditures	<u>2</u>	<u>-</u>	<u>-</u>	<u>1,407</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2	-	-	1,407
<b>Fund balance (deficit) at beginning of year</b>	45	97,088	37,166	40,483
<b>Fund balance (deficit) at end of year</b>	<u>\$ 47</u>	<u>\$ 97,088</u>	<u>\$ 37,166</u>	<u>\$ 41,890</u>



<b>Clark Yoder Ditch Construction</b>	<b>Morris Beery Ditch Construction</b>	<b>Honda TIF</b>	<b>Dublin Green TIF</b>	<b>Mill Creek Log Jam Construction</b>	<b>Total</b>
\$ -	\$ -	\$ 383	\$ -	\$ 2,134,693	\$ 2,773,076
13,595	204,413	-	-	-	218,008
-	-	-	-	-	325,997
-	-	-	-	-	1,294,506
-	-	132,383	218,377	-	350,760
<u>13,595</u>	<u>204,413</u>	<u>132,766</u>	<u>218,377</u>	<u>2,134,693</u>	<u>4,962,347</u>
-	-	-	-	-	666,892
-	9,447	-	64,945	2,134,693	8,213,739
10,260	-	-	-	-	10,260
<u>10,260</u>	<u>9,447</u>	<u>-</u>	<u>64,945</u>	<u>2,134,693</u>	<u>8,890,891</u>
<u>3,335</u>	<u>194,966</u>	<u>132,766</u>	<u>153,432</u>	<u>-</u>	<u>(3,928,544)</u>
-	-	-	-	-	1,400,000
-	-	-	(349,750)	-	(592,150)
-	-	-	(349,750)	-	807,850
3,335	194,966	132,766	(196,318)	-	(3,120,694)
(117,530)	(398,593)	36,049	1,517,749	-	19,576,950
<u>\$ (114,195)</u>	<u>\$ (203,627)</u>	<u>\$ 168,815</u>	<u>\$ 1,321,431</u>	<u>\$ -</u>	<u>\$ 16,456,256</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MVGT INFRASTRUCTURE  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ 30,000	\$ 30,000	\$ 324,588	\$ 294,588
Contributions and donations	400,000	400,000	1,294,506	894,506
Total budgetary revenues	<u>430,000</u>	<u>430,000</u>	<u>1,619,094</u>	<u>1,189,094</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay				
Contractual services	2,700,000	5,249,229	4,371,322	(877,907)
Total budgetary expenditures	<u>2,700,000</u>	<u>5,249,229</u>	<u>4,371,322</u>	<u>(877,907)</u>
Net change in fund balance	(2,270,000)	(4,819,229)	(2,752,228)	2,067,001
<b>Budgetary fund balance at beginning of year</b>	9,950,915	9,950,915	9,950,915	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 7,680,915</u>	<u>\$ 5,131,686</u>	<u>\$ 7,198,687</u>	<u>\$ 2,067,001</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL IMPROVEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary revenues:</b>				
Other	\$ 13,756	\$ 13,756	\$ 14,444	\$ 688
Total budgetary revenues	13,756	13,756	14,444	688
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Contractual services	2,572,050	2,829,320	2,044,576	(784,744)
Capital outlay	293,904	36,634	36,633	(1)
Total budgetary expenditures	2,865,954	2,865,954	2,081,209	(784,745)
Budgetary excess of expenditures over revenues	(2,852,198)	(2,852,198)	(2,066,765)	785,433
<b>Budgetary other financing sources (uses):</b>				
Transfers in	1,700,000	1,700,000	700,000	(1,000,000)
Transfers out	(242,400)	(242,400)	(242,400)	-
Total budgetary other financing sources (uses)	1,457,600	1,457,600	457,600	(1,000,000)
Net change in fund balance	(1,394,598)	(1,394,598)	(1,609,165)	(214,567)
<b>Budgetary fund balance at beginning of year</b>	7,829,643	7,829,643	7,829,643	-
<b>Prior year encumbrances appropriated</b>	531,454	531,454	531,454	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 6,966,499</u>	<u>\$ 6,966,499</u>	<u>\$ 6,751,932</u>	<u>\$ (214,567)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL GRANT AND RECAPTURE CDBG  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Intergovernmental	\$ 638,000	\$ 638,000	\$ 638,000	\$ -
Total budgetary revenues	<u>638,000</u>	<u>638,000</u>	<u>638,000</u>	<u>-</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Contractual services	631,383	641,383	638,000	(3,383)
Total budgetary expenditures	<u>631,383</u>	<u>641,383</u>	<u>638,000</u>	<u>(3,383)</u>
Net change in fund balance	6,617	(3,383)	-	3,383
<b>Budgetary fund balance at beginning of year</b>	3,441	3,441	3,441	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 10,058</u>	<u>\$ 58</u>	<u>\$ 3,441</u>	<u>\$ 3,383</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH EQUIPMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 3,081	\$ 3,081	\$ 3,081	\$ -
<b>Budgetary fund balance at end of year</b>	\$ 3,081	\$ 3,081	\$ 3,081	\$ -

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DD CAPITAL  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services:				
Contractual services	\$ 702,080	\$ 700,000	\$ 695,378	\$ (4,622)
Total budgetary expenditures	<u>702,080</u>	<u>700,000</u>	<u>695,378</u>	<u>(4,622)</u>
Budgetary excess of expenditures over revenues	<u>(702,080)</u>	<u>(700,000)</u>	<u>(695,378)</u>	<u>4,622</u>
<b>Budgetary other financing sources:</b>				
Transfers in	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Total budgetary other financing sources	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Net change in fund balance	(2,080)	-	4,622	4,622
<b>Budgetary fund balance at beginning of year</b>	100,988	100,988	100,988	-
<b>Prior year encumbrances appropriated</b>	2,080	2,080	2,080	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 100,988</u>	<u>\$ 103,068</u>	<u>\$ 107,690</u>	<u>\$ 4,622</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF'S FACILITY CONSTRUCTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay	\$ 3,058	\$ 3,058	\$ -	\$ (3,058)
Total budgetary expenditures	<u>3,058</u>	<u>3,058</u>	<u>-</u>	<u>(3,058)</u>
Net change in fund balance	(3,058)	(3,058)	-	3,058
<b>Budgetary fund balance at beginning of year</b>	<u>3,058</u>	<u>3,058</u>	<u>3,058</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,058</u>	<u>\$ 3,058</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 AG CENTER  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital Outlay				
Materials and supplies	\$ 324	\$ 324	\$ -	\$ (324)
Total budgetary expenditures	<u>324</u>	<u>324</u>	<u>-</u>	<u>(324)</u>
Net change in fund balance	(324)	(324)	-	324
<b>Budgetary fund balance at beginning of year</b>	324	324	324	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 324</u></u>	<u><u>\$ 324</u></u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LONDON AVE. GOVERNMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Materials and supplies	\$ 1,644	\$ 1,644	\$ -	\$ (1,644)
Total budgetary expenditures	<u>1,644</u>	<u>1,644</u>	<u>-</u>	<u>(1,644)</u>
Net change in fund balance	(1,644)	(1,644)	-	1,644
<b>Budgetary fund balance at beginning of year</b>	<u>1,644</u>	<u>1,644</u>	<u>1,644</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,644</u></u>	<u><u>\$ 1,644</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOYLAN AND PHELPS DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay				
Contractual services	\$ 30,405	\$ 30,405	\$ -	\$ (30,405)
Total budgetary expenditures	<u>30,405</u>	<u>30,405</u>	<u>-</u>	<u>(30,405)</u>
Net change in fund balance	(30,405)	(30,405)	-	30,405
<b>Budgetary fund balance at beginning of year</b>	<u>30,405</u>	<u>30,405</u>	<u>30,405</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,405</u></u>	<u><u>\$ 30,405</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MAIN STREET BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Total budgetary revenues	-	-	2	2
Budgetary excess of revenues over expenditures	-	-	2	2
<b>Budgetary other financing uses</b>				
Transfers out	(45)	(45)	-	45
Total budgetary other financing uses	(45)	(45)	-	45
Net change in fund balance	(45)	(45)	2	47
<b>Budgetary fund balance at beginning of year</b>	45	45	45	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ 47</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOWER GREEN JT DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary other financing uses:</b>				
Transfers out	\$ (97,088)	\$ (97,088)	\$ -	\$ 97,088
Total budgetary other financing uses	<u>(97,088)</u>	<u>(97,088)</u>	<u>-</u>	<u>97,088</u>
Net change in fund balance	(97,088)	(97,088)	-	97,088
<b>Budgetary fund balance at beginning of year</b>	97,088	97,088	97,088	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,088</u>	<u>\$ 97,088</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CATTAIL SWAMP DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary other financing uses:</b>				
Transfers out	\$ (37,166)	\$ (37,166)	\$ -	\$ 37,166
Total budgetary other financing uses	(37,166)	(37,166)	-	37,166
Net change in fund balance	(37,166)	(37,166)	-	37,166
<b>Budgetary fund balance at beginning of year</b>	37,166	37,166	37,166	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,166</u>	<u>\$ 37,166</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MULTI BUILDING IMPROVEMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Investment income	\$ -	\$ -	\$ 1,407	\$ 1,407
Total budgetary revenues	-	-	1,407	1,407
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Contractual services	40,146	40,146	-	(40,146)
Total budgetary expenditures	40,146	40,146	-	(40,146)
Net change in fund balance	(40,146)	(40,146)	1,407	41,553
<b>Budgetary fund balance at beginning of year</b>	40,483	40,483	40,483	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 337</u>	<u>\$ 337</u>	<u>\$ 41,890</u>	<u>\$ 41,553</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CLARK YODER DITCH CONSTRUCTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Special assessments	\$ 4,000	\$ 4,000	\$ 13,595	\$ 9,595
Total budgetary revenues	<u>4,000</u>	<u>4,000</u>	<u>13,595</u>	<u>9,595</u>
<b>Budgetary expenditures:</b>				
Debt service:				
Principal retirement	14,444	14,444	14,444	-
Interest	10,260	10,260	10,260	-
Total budgetary expenditures	<u>24,704</u>	<u>24,704</u>	<u>24,704</u>	<u>-</u>
Net change in fund balance	(20,704)	(20,704)	(11,109)	9,595
<b>Budgetary fund balance at beginning of year</b>	87,674	87,674	87,674	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 66,970</u>	<u>\$ 66,970</u>	<u>\$ 76,565</u>	<u>\$ 9,595</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MORRIS BERRY DITCH CONSTRUCTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Special assessments	\$ -	\$ -	\$ 204,413	\$ 204,413
Total budgetary revenues	<u>-</u>	<u>-</u>	<u>204,413</u>	<u>204,413</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Capital outlay	-	9,505	9,505	-
Total budgetary expenditures	<u>-</u>	<u>9,505</u>	<u>9,505</u>	<u>-</u>
Net change in fund balance	-	(9,505)	194,908	204,413
<b>Budgetary fund balance at beginning of year</b>	-	-	-	-
<b>Prior year encumbrances appropriated</b>	9,505	9,505	9,505	
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ 9,505</u>	<u>\$ -</u>	<u>\$ 204,413</u>	<u>\$ 204,413</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MILLCREEK LOG JAM CONSTRUCTION  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Basis</u>	<u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay:				
Capital outlay	\$ -	\$ 1,325,872	\$ 1,325,872	\$ -
Total budgetary expenditures	<u>-</u>	<u>1,325,872</u>	<u>1,325,872</u>	<u>-</u>
Budgetary excess of expenditures over revenues	<u>-</u>	<u>(1,325,872)</u>	<u>(1,325,872)</u>	<u>-</u>
<b>Budgetary other financing sources:</b>				
Advances in	<u>-</u>	<u>1,325,872</u>	<u>1,325,872</u>	<u>-</u>
Total budgetary other financing sources	<u>-</u>	<u>1,325,872</u>	<u>1,325,872</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Budgetary fund balance at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 HONDA TIF  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary Basis</u>	<u>Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>				
Payment in lieu of taxes	\$ 130,000	\$ 130,000	\$ 132,383	\$ 2,383
Intergovernmental	-	-	383	383
Total budgetary revenues	<u>130,000</u>	<u>130,000</u>	<u>132,766</u>	<u>2,766</u>
Net change in fund balance	130,000	130,000	132,766	2,766
<b>Budgetary fund balance at beginning of year</b>	36,049	36,049	36,049	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 166,049</u>	<u>\$ 166,049</u>	<u>\$ 168,815</u>	<u>\$ 2,766</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DUBLIN GREEN TIF  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Payment in lieu of taxes	\$ 203,000	\$ 203,000	\$ 218,377	\$ 15,377
Total budgetary revenues	<u>203,000</u>	<u>203,000</u>	<u>218,377</u>	<u>15,377</u>
 Budgetary excess of revenues over expenditures	 <u>203,000</u>	 <u>203,000</u>	 <u>218,377</u>	 <u>15,377</u>
<b>Budgetary other financing uses:</b>				
Transfers out	-	(349,750)	(349,750)	-
Total budgetary other financing uses	<u>-</u>	<u>(349,750)</u>	<u>(349,750)</u>	<u>-</u>
 Net change in fund balance	 203,000	 (146,750)	 (131,373)	 15,377
<b>Budgetary fund balance at beginning of year</b>	<u>667,749</u>	<u>667,749</u>	<u>667,749</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 870,749</u>	<u>\$ 520,999</u>	<u>\$ 536,376</u>	<u>\$ 15,377</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL PROJECT ISSUE II  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Budgetary revenues:</b>				
Intergovernmental	\$ -	\$ 4,134,693	\$ 4,134,693	\$ -
Total budgetary revenues	-	4,134,693	4,134,693	-
<b>Budgetary expenditures:</b>				
Current:				
Capital outlay				
Contractual services	-	4,134,693	4,134,693	-
Total budgetary expenditures	-	4,134,693	4,134,693	-
Net change in fund balance	-	-	-	-
<b>Budgetary fund balance at beginning of year</b>	-	-	-	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - PROPRIETARY FUNDS

**ENTERPRISE FUNDS**

The enterprise funds are used to account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges. The following is a description of the enterprise funds:

**Major Enterprise Funds**

***Sanitary Sewer***

To account for the operations of the sewer collection system within the County.

***Building and Development***

To account for fees collected from the general public for building and construction permits.

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SANITARY SEWER  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget - Over (Under) Actual Amounts
	Original	Final		
<b>Budgetary operating revenues:</b>				
Charges for services	\$ 426,097	\$ 426,097	\$ 433,479	\$ 7,382
Special assessment	24,903	24,903	-	(24,903)
Other operating revenue	-	-	142	142
Total operating revenues	<u>451,000</u>	<u>451,000</u>	<u>433,621</u>	<u>(17,379)</u>
<b>Budgetary operating expenses:</b>				
Personal services	274,805	274,604	220,864	(53,740)
Materials and supplies	60,250	69,250	51,728	(17,522)
Contractual services	359,250	358,600	210,016	(148,584)
Capital outlay	137,500	133,700	43,288	(90,412)
Other	41,000	36,450	1,068	(35,382)
Total budgetary operating expenses	<u>872,805</u>	<u>872,604</u>	<u>526,964</u>	<u>(345,640)</u>
Operating loss	<u>(421,805)</u>	<u>(421,604)</u>	<u>(93,343)</u>	<u>328,261</u>
<b>Nonoperating budgetary revenues (expenses):</b>				
Principal retirement	(56,532)	(10,287)	-	10,287
Investment income	10,800	10,800	33,667	22,867
Transfers out	(102,645)	(148,891)	(46,246)	102,645
Total nonoperating revenues (expenditures)	<u>(148,377)</u>	<u>(148,378)</u>	<u>(12,579)</u>	<u>135,799</u>
Change in fund equity	(570,182)	(569,982)	(105,922)	464,060
<b>Budgetary fund balance at beginning of year</b>	1,034,171	1,034,171	1,034,171	-
<b>Prior year encumbrances appropriated</b>	1,000	1,000	1,000	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 464,989</u>	<u>\$ 465,189</u>	<u>\$ 929,249</u>	<u>\$ 464,060</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BUILDING AND DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary operating revenues:</b>				
Charges for services	\$ 2,305,000	\$ 2,305,000	\$ 2,759,052	\$ 454,052
Other operating revenues	500	500	23,557	23,057
Total budgetary operating revenues	<u>2,305,500</u>	<u>2,305,500</u>	<u>2,782,609</u>	<u>477,109</u>
<b>Budgetary operating expenses:</b>				
Personal services	1,845,068	1,862,068	1,575,552	(286,516)
Materials and supplies	33,474	32,000	27,687	(4,313)
Contractual services	499,170	482,920	311,014	(171,906)
Capital outlay	131,000	92,750	-	(92,750)
Other	144,750	182,250	58,352	(123,898)
Total budgetary operating expenses	<u>2,653,462</u>	<u>2,651,988</u>	<u>1,972,605</u>	<u>(679,383)</u>
Change in fund equity	(347,962)	(346,488)	810,004	1,156,492
<b>Budgetary fund balance at beginning of year</b>	5,025,481	5,025,481	5,025,481	-
<b>Prior year encumbrances appropriated</b>	1,474	1,474	1,474	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,678,993</u>	<u>\$ 4,680,467</u>	<u>\$ 5,836,959</u>	<u>\$ 1,156,492</u>

## UNION COUNTY, OHIO

### FUND DESCRIPTIONS - CUSTODIAL FUNDS

The fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, and/or other governments. The following are the County's fiduciary funds:

#### **Custodial Funds**

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The following are the County's custodial funds:

##### ***Tax Collect***

To account for the collection of various property taxes. These taxes are periodically distributed to local governments in the County including Union County itself.

##### ***Health District***

To account for the funds and sub-funds of the Board of Health for which the County Auditor serves as ex-officio fiscal agent.

##### ***FCFC***

To account for the revenues and expenditures of the Council of Union County Families that administers various social programs within the County.

##### ***Indigent Counsel***

To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

##### ***Housing Trust***

To account for the increased funds collected by the Recorder's office in accordance with House Bill 95.

##### ***Ohio Elections Commission***

To account for funds collected that are distributed to the State of Ohio for election fees.

##### ***Humane Society***

To account for funds collected that are distributed to the Union County Humane Society.

##### ***Central Ohio Youth Center***

To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor served as fiscal agent.

##### ***Probation Improvement Program***

To account for receipts and expenditures of the probation program jointly governed by the Champaign, Logan and Union County Common Pleas Judges.

##### ***Soil and Water Conservation District***

To account for monies received and expended for the Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

##### ***Joint Recreation District***

To account for receipts and expenditures associated with this joint activity among Union County, the City of Marysville and Paris Township.

##### ***Council of Governments***

To account for the receipts and expenditures of the local government innovation collaboration jointly governed by the City of Marysville, Union County and the Marysville Exempted Village School District.



**UNION COUNTY, OHIO**

FUND DESCRIPTIONS - CUSTODIAL FUNDS (CONTINUED)

***LUC Regional Planning Commission***

To account for the additions and deductions of the commission which is jointly governed by the counties, villages, cities, and townships within Logan, Union and Champaign Counties.

***Custodial Ditch***

To account for additions and deductions related to ditch funds from other counties.

***County Courts***

To account for Clerk of Courts, Probate Court, and Juvenile Court receipts which are distributed to various agencies.

***Sheriff***

To account for monies collected by the Sheriff to be disbursed to other governments.

***Alimony and Child Support***

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2024

	<b>Tax Collect</b>	<b>Health District</b>	<b>FCFC</b>	<b>Indigent Council</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 3,560,835	\$ 6,446,363	\$ 199,436	\$ 2,855
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	134,962,052	-	-	-
Due from other governments	3,250,146	-	-	-
Prepayments	-	9,406	-	-
Total assets	141,773,033	6,455,769	199,436	2,855
<b>Liabilities:</b>				
Accounts payable	-	60,282	4,752	-
Due to other governments	3,560,835	3,076	-	-
Total liabilities	3,560,835	63,358	4,752	-
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	132,790,558	-	-	-
Total deferred inflows of resources	132,790,558	-	-	-
<b>Net position:</b>				
Restricted for individuals, organizations and other government	5,421,640	6,392,411	194,684	2,855
Total net position	\$ 5,421,640	\$ 6,392,411	\$ 194,684	\$ 2,855

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Humane Society</u>	<u>Central Ohio Youth Center</u>
\$ 109,709	\$ 3,170	\$ 18,539	\$ 976,356
-	-	-	-
-	-	-	-
-	-	-	1,194
<u>109,709</u>	<u>3,170</u>	<u>18,539</u>	<u>977,550</u>
-	-	-	16,953
-	-	-	-
-	-	-	<u>16,953</u>
-	-	-	-
-	-	-	-
109,709	3,170	18,539	960,597
<u>\$ 109,709</u>	<u>\$ 3,170</u>	<u>\$ 18,539</u>	<u>\$ 960,597</u>

(Continued)

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>Probation Improvement Program</b>	<b>Soil &amp; Water Conservation District</b>	<b>Joint Recreation District</b>	<b>Council of Governments</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 123	\$ 963,801	\$ 156,992	\$ 26,855
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	90,739
Total assets	123	963,801	156,992	117,594
<b>Liabilities:</b>				
Accounts payable	-	-	8,122	7,000
Due to other governments	-	-	-	-
Total liabilities	-	-	8,122	7,000
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>Net position:</b>				
Restricted for individuals, organizations and other government	123	963,801	148,870	110,594
Total net position	\$ 123	\$ 963,801	\$ 148,870	\$ 110,594

<b>LUC Regional Planning Commission</b>	<b>Custodial Ditch</b>	<b>County Courts</b>	<b>Sheriff</b>	<b>Alimony and Child Support</b>	<b>Total</b>
\$ 614,565	\$ 2,432	\$ -	\$ -	\$ -	\$ 13,082,031
-	-	1,014,978	174,014	268	1,189,260
-	-	-	-	-	134,962,052
-	-	-	-	-	3,250,146
214	-	-	-	-	101,553
<u>614,779</u>	<u>2,432</u>	<u>1,014,978</u>	<u>174,014</u>	<u>268</u>	<u>152,585,042</u>
9,233	-	-	-	-	106,342
20	2,432	-	-	-	3,566,363
<u>9,253</u>	<u>2,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,672,705</u>
-	-	-	-	-	132,790,558
-	-	-	-	-	132,790,558
605,526	-	1,014,978	174,014	268	16,121,779
<u>\$ 605,526</u>	<u>\$ -</u>	<u>\$ 1,014,978</u>	<u>\$ 174,014</u>	<u>\$ 268</u>	<u>\$ 16,121,779</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Tax Collect</u>	<u>Health District</u>	<u>FCFC</u>	<u>Indigent Council</u>
<b>Additions:</b>				
Intergovernmental	\$ 5,751,458	\$ -	\$ 441,200	\$ -
Amounts received as fiscal agent	-	5,867,902	-	-
Licenses, permits and fees for other governments	4,983	-	-	3,903
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	150,062,016	-	-	-
Earnings on investments	-	-	-	-
Other custodial fund collections	407,119	-	135	-
Total additions	<u>156,225,576</u>	<u>5,867,902</u>	<u>441,335</u>	<u>3,903</u>
<b>Deductions:</b>				
Distributions of state funds to other governments	3,256,448	-	-	-
Distributions as fiscal agent	-	4,534,077	404,487	-
Licenses, permits and fees distributions to other government:	-	-	-	2,808
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	152,452,127	-	-	-
Total deductions	<u>155,708,575</u>	<u>4,534,077</u>	<u>404,487</u>	<u>2,808</u>
Net change in fiduciary net position	517,001	1,333,825	36,848	1,095
<b>Net position beginning of year</b>	4,904,639	5,058,586	157,836	1,760
<b>Net position end of year</b>	<u>\$ 5,421,640</u>	<u>\$ 6,392,411</u>	<u>\$ 194,684</u>	<u>\$ 2,855</u>

<b>Housing Trust</b>	<b>Ohio Elections Commission</b>	<b>Fine Cash</b>	<b>Humane Society</b>	<b>Central Ohio Youth Center</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	4,193,149
359,303	-	-	-	-
-	-	198,847	3,043	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>359,303</u>	<u>-</u>	<u>198,847</u>	<u>3,043</u>	<u>4,193,149</u>
-	-	-	-	-
-	-	-	-	4,187,271
328,404	-	-	-	-
-	-	198,847	-	-
-	-	-	-	-
<u>328,404</u>	<u>-</u>	<u>198,847</u>	<u>-</u>	<u>4,187,271</u>
30,899	-	-	3,043	5,878
78,810	3,170	-	15,496	954,719
<u>\$ 109,709</u>	<u>\$ 3,170</u>	<u>\$ -</u>	<u>\$ 18,539</u>	<u>\$ 960,597</u>

(Continued)

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Probation Improvement Program</b>	<b>Soil &amp; Water Conservation District</b>	<b>Joint Recreation District</b>	<b>Council of Governments</b>
<b>Additions:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	123	894,059	221,715	229,283
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Earnings on investments	-	-	-	-
Other custodial fund collections	-	-	-	-
Total additions	<u>123</u>	<u>894,059</u>	<u>221,715</u>	<u>229,283</u>
<b>Deductions:</b>				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	-	803,963	215,467	145,786
Licenses, permits and fees distributions to other government:	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Total deductions	<u>-</u>	<u>803,963</u>	<u>215,467</u>	<u>145,786</u>
Net change in fiduciary net position	123	90,096	6,248	83,497
<b>Net position beginning of year</b>	-	873,705	142,622	27,097
<b>Net position end of year</b>	<u>\$ 123</u>	<u>\$ 963,801</u>	<u>\$ 148,870</u>	<u>\$ 110,594</u>



<b>LUC Regional Planning Commission</b>	<b>County Courts</b>	<b>Sheriff</b>	<b>Alimony and Child Support</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ 6,192,658
498,448	-	-	-	11,904,679
-	72,585,333	-	-	72,953,522
-	314,216	51,381	76,651	644,138
-	-	-	-	150,062,016
23,525	616	137	-	24,278
-	-	-	-	407,254
<u>521,973</u>	<u>72,900,165</u>	<u>51,518</u>	<u>76,651</u>	<u>242,188,545</u>
-	-	-	-	3,256,448
450,322	-	-	-	10,741,373
-	73,287,886	-	-	73,619,098
-	809,248	60,402	77,003	1,145,500
-	-	-	-	152,452,127
<u>450,322</u>	<u>74,097,134</u>	<u>60,402</u>	<u>77,003</u>	<u>241,214,546</u>
71,651	(1,196,969)	(8,884)	(352)	973,999
533,875	2,211,947	182,898	620	15,147,780
<u>\$ 605,526</u>	<u>\$ 1,014,978</u>	<u>\$ 174,014</u>	<u>\$ 268</u>	<u>\$ 16,121,779</u>

THIS PAGE IS INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

**STATISTICAL SECTION**

This part of the Union County'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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>288-297</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>298-305</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
<b>Debt Capacity</b>	<b>306-313</b>
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.	
<b>Demographic and Economic Information</b>	<b>314-315</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>316-325</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

**UNION COUNTY, OHIO**

NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 91,760,132	\$ 92,031,806	\$ 94,145,123	\$ 95,031,742
Restricted for:				
Capital projects	8,695,821	11,716,569	10,928,866	11,697,095
Debt service	-	1,920	-	-
Public works programs	6,187,506	5,902,402	7,226,249	6,446,368
Public safety programs	3,517,378	4,702,011	4,016,758	3,915,738
Human service programs	5,660,688	17,173,402	10,240,530	10,825,403
Health programs	8,611,355	6,256,356	3,135,387	1,194,582
Legislative and executive programs	2,033,498	2,843,068	2,115,013	1,511,072
Judicial programs	2,399,229	1,590,050	1,160,849	1,132,595
Pension and OPEB	2,022,816	546,238	-	-
Other purposes	-	368	13,414	-
Unrestricted (deficit)	<u>36,693,215</u>	<u>20,754,466</u>	<u>30,657,707</u>	<u>15,747,081</u>
Total governmental activities net position	<u>\$ 167,581,638</u>	<u>\$ 163,518,656</u>	<u>\$ 163,639,896</u>	<u>\$ 147,501,676</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 4,438,125	\$ 4,380,272	\$ 4,497,926	\$ 4,613,716
Restricted for:				
Pension and OPEB	86,245	16,259	-	-
Unrestricted	<u>5,235,146</u>	<u>4,705,997</u>	<u>4,325,475</u>	<u>3,633,915</u>
Total business-type activities net position	<u>\$ 9,759,516</u>	<u>\$ 9,102,528</u>	<u>\$ 8,823,401</u>	<u>\$ 8,247,631</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 96,198,257	\$ 96,412,078	\$ 98,643,049	\$ 99,645,458
Restricted for:				
Capital projects	8,695,821	11,716,569	10,928,866	11,697,095
Debt service	-	1,920	-	-
Public works programs	6,187,506	5,902,402	7,226,249	6,446,368
Public safety programs	3,517,378	4,702,011	4,016,758	3,915,738
Human service programs	5,660,688	17,173,402	10,240,530	10,825,403
Health programs	8,611,355	6,256,356	3,135,387	1,194,582
Legislative and executive programs	2,033,498	2,843,068	2,115,013	1,511,072
Judicial programs	2,399,229	1,590,050	1,160,849	1,132,595
Pension and OPEB	2,109,061	562,497	-	-
Other purposes	-	368	13,414	-
Unrestricted (deficit)	<u>41,928,361</u>	<u>25,460,463</u>	<u>34,983,182</u>	<u>19,380,996</u>
Total	<u>\$ 177,341,154</u>	<u>\$ 172,621,184</u>	<u>\$ 172,463,297</u>	<u>\$ 155,749,307</u>

**Source:** County financial records

**Note:**

The net position of business-type activities at December 31, 2015 has been restated.  
The net position at December 31, 2017 has been restated for GASB statement No. 75.  
The net position at December 31, 2018 has been restated for GASB statement No. 84.  
The net postions at December 31, 2019 and prior have been restated to reclassify the Hospital as a component unit.

<b>2020</b>	(Restated) <b>2019</b>	(Restated) <b>2018</b>	(Restated) <b>2017</b>	<b>2016</b>	(Restated) <b>2015</b>
\$ 94,878,568	\$ 93,455,570	\$ 89,432,271	\$ 88,279,476	\$ 88,340,316	\$ 89,412,748
15,881,051	7,825,312	4,188,356	5,775,769	2,283,379	4,576,805
301,216	281,781	235,611	340,132	-	-
2,426,386	1,380,478	3,180,719	2,867,167	3,910,521	2,910,254
2,543,185	2,644,424	2,173,808	2,347,019	2,408,844	-
8,230,590	10,944,093	9,485,767	12,594,035	11,118,842	13,048,233
2,203,693	2,130,109	1,101,713	1,500,993	1,108,238	1,019,605
833,529	507,262	739,066	1,449,735	1,544,750	-
904,656	1,118,502	1,030,664	1,202,346	1,162,877	-
-	-	-	-	-	-
-	-	625,182	-	-	4,441,472
(3,219,844)	(6,842,307)	(2,346,935)	(6,905,169)	13,315,416	2,648,098
<u>\$ 124,983,030</u>	<u>\$ 113,445,224</u>	<u>\$ 109,846,222</u>	<u>\$ 109,451,503</u>	<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>
\$ 4,719,020	\$ 4,733,789	\$ 4,807,191	\$ 4,910,318	\$ 4,417,083	\$ 3,926,275
-	-	-	-	-	-
3,845,171	3,994,629	3,595,574	3,493,176	3,353,621	3,138,321
<u>\$ 8,564,191</u>	<u>\$ 8,728,418</u>	<u>\$ 8,402,765</u>	<u>\$ 8,403,494</u>	<u>\$ 7,770,704</u>	<u>\$ 7,064,596</u>
\$ 99,597,588	\$ 98,189,359	\$ 94,239,462	\$ 93,189,794	\$ 92,757,399	\$ 93,339,023
15,881,051	7,825,312	4,188,356	5,563,748	2,283,379	4,576,805
301,216	281,781	235,611	-	80,184	146,887
2,426,386	1,380,478	3,180,719	2,867,167	3,910,521	2,910,254
2,543,185	2,644,424	2,173,808	2,347,019	2,408,844	-
8,230,590	10,944,093	9,485,767	12,594,035	11,118,842	13,048,233
2,203,693	2,130,109	1,101,713	1,500,993	1,108,238	1,019,605
833,529	507,262	739,066	1,449,735	1,544,750	-
904,656	1,118,502	1,030,664	1,202,346	1,162,877	-
-	-	-	-	-	-
-	-	625,182	-	5,031,565	4,294,585
625,327	(2,847,678)	1,248,639	(3,411,993)	46,668,409	32,870,776
<u>\$ 133,547,221</u>	<u>\$ 122,173,642</u>	<u>\$ 118,248,987</u>	<u>\$ 117,302,844</u>	<u>\$ 168,075,008</u>	<u>\$ 152,206,168</u>

**UNION COUNTY, OHIO**

CHANGES IN NET POSITION  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

<b>Expenses</b>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities:				
General government:				
Legislative and executive	\$ 18,074,989	\$ 19,462,536	\$ 20,481,692	\$ 9,942,554
Judicial	6,224,057	6,942,659	5,574,986	3,784,920
Public safety	14,260,305	12,658,747	1,980,879	5,905,819
Public works	22,901,528	20,185,944	17,657,509	14,117,412
Health	7,047,554	6,141,121	3,881,316	6,264,283
Human services	25,881,753	24,728,033	22,025,497	16,103,353
Conservation and recreation	121,907	165,817	95,907	86,714
Economic development	888,823	1,451,402	844,371	470,104
Intergovernmental	-	-	-	-
Other	8,497	-	-	-
Interest	444,134	462,095	494,548	539,587
<i>Total governmental activities expense</i>	<u>95,853,547</u>	<u>92,198,354</u>	<u>73,036,705</u>	<u>57,214,746</u>
Business-type activities:				
Sanitary sewer district	568,098	798,936	697,885	546,584
Building and development	1,866,821	2,449,094	1,773,938	998,145
<i>Total business-type activities expense</i>	<u>2,434,919</u>	<u>3,248,030</u>	<u>2,471,823</u>	<u>1,544,729</u>
<i>Total primary government expenses</i>	<u>\$ 98,288,466</u>	<u>\$ 95,446,384</u>	<u>\$ 75,508,528</u>	<u>\$ 58,759,475</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 11,106,110	\$ 9,297,051	\$ 7,454,047	\$ 7,313,560
Judicial	1,491,720	1,866,609	1,440,493	1,736,977
Public safety	805,138	756,010	685,159	725,867
Public works	2,208,169	1,822,723	1,986,967	1,247,688
Health	276,855	230,470	195,252	348,599
Human services	370,437	1,339,067	539,501	999,582
Economic development	185,412	197,278	175,224	174,273
Operating grants and contributions				
General government:				
Legislative and executive	2,230,580	1,738,613	13,190,964	2,949,524
Judicial	721,894	824,201	823,427	715,255
Public safety	814,165	819,968	180,594	1,253,754
Public works	12,002,693	8,505,478	8,370,781	8,297,983
Health	9,138,427	4,347,441	5,795,352	3,616,243
Human services	7,962,880	8,381,790	6,869,533	7,234,973
Economic development	-	-	217	-
Capital grants and contributions				
Public works	4,071,844	2,579,195	1,123,478	1,473,529
<i>Total governmental activities program revenues</i>	<u>53,386,324</u>	<u>42,705,894</u>	<u>48,830,989</u>	<u>38,087,807</u>

<b>2020</b>	<b>(Restated) 2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 16,931,976	\$ 14,525,117	\$ 13,737,904	\$ 13,649,877	\$ 9,873,096	\$ 10,184,523
6,077,216	5,836,274	5,275,522	5,359,276	4,494,821	3,859,783
11,232,908	11,462,142	9,857,114	9,696,051	7,680,750	7,379,669
9,731,910	12,279,995	9,560,687	13,323,260	7,205,718	6,126,575
5,386,936	5,082,562	3,533,915	3,764,801	2,635,063	2,630,045
21,033,119	19,339,556	18,404,973	16,717,188	17,612,088	18,699,446
-	-	-	-	-	-
826,361	727,219	684,259	654,627	595,592	524,981
556,297	512,790	499,598	483,004	435,714	432,174
-	-	-	-	-	-
492,550	559,796	725,814	310,161	240,966	250,736
<u>72,269,273</u>	<u>70,325,451</u>	<u>62,279,786</u>	<u>63,958,245</u>	<u>50,773,808</u>	<u>50,087,932</u>
521,563	498,061	537,389	618,453	780,111	477,664
1,963,626	2,057,240	1,554,854	1,200,562	921,447	823,460
2,485,189	2,555,301	2,092,243	1,819,015	1,701,558	1,301,124
<u>\$ 74,754,462</u>	<u>\$ 72,880,752</u>	<u>\$ 64,372,029</u>	<u>\$ 65,777,260</u>	<u>\$ 52,475,366</u>	<u>\$ 51,389,056</u>

\$ 6,422,134	\$ 5,582,899	\$ 3,935,886	\$ 3,755,105	\$ 3,510,146	\$ 3,432,735
1,314,473	1,453,370	1,371,576	1,322,255	1,287,312	1,017,218
631,838	590,800	704,204	682,430	756,064	1,022,351
1,178,245	1,149,569	1,569,692	1,112,500	1,281,919	610,967
212,072	317,973	220,701	146,186	167,349	248,395
464,664	539,580	424,731	521,540	888,421	504,143
173,545	152,846	132,000	130,353	132,000	100,000
3,317,455	2,911,912	2,362,941	2,825,465	375,609	2,445,338
401,138	263,947	82,464	230,417	339,521	-
2,346,285	923,964	661,115	696,234	718,045	500,206
6,065,330	6,333,010	5,615,081	4,824,957	4,621,660	5,086,880
3,858,008	3,321,723	2,331,756	2,014,512	1,261,362	1,175,446
7,567,292	7,042,288	5,824,335	6,759,567	8,527,876	6,940,391
175,290	156,566	77,378	418,241	351,780	304,798
8,604,770	3,715,839	969,620	2,263,707	3,206,860	600,425
<u>42,732,539</u>	<u>34,456,286</u>	<u>26,283,480</u>	<u>27,703,469</u>	<u>27,425,924</u>	<u>23,989,293</u>

(Continued)

**UNION COUNTY, OHIO**

CHANGES IN NET POSITION (CONTINUED)  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Program revenues (continued)</b>				
Business-type activities:				
Charges for services:				
Sanitary sewer district	\$ 432,861	\$ 436,855	\$ 466,533	\$ 428,392
Building and development	2,720,324	3,053,143	2,564,011	2,487,060
Operating Grants and Contributions				
Capital grants and contributions				
Sanitary sewer district	-	-	-	-
Building and development	-	-	-	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>3,153,185</u>	<u>3,489,998</u>	<u>3,030,544</u>	<u>2,915,452</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 56,539,509</u>	<u>\$ 46,195,892</u>	<u>\$ 51,861,533</u>	<u>\$ 41,003,259</u>
 <b>Net (expense)/revenue</b>				
Governmental activities	\$ (42,467,223)	\$ (49,492,460)	\$ (24,205,716)	\$ (19,126,939)
Business-type activities	718,266	241,968	558,721	1,370,723
<i>Total primary government net expense</i>	<u>\$ (41,748,957)</u>	<u>\$ (49,250,492)</u>	<u>\$ (23,646,995)</u>	<u>\$ (17,756,216)</u>
 <b>General revenues and other changes in net position</b>				
Governmental activities:				
Property taxes	\$ 20,323,358	\$ 19,299,999	\$ 17,329,643	\$ 16,499,190
Sales taxes	18,450,413	17,980,011	17,843,954	17,763,491
Hotel motel taxes	426,686	372,645	345,569	236,940
Payment in lieu of taxes	350,760	334,161	453,122	342,954
Unrestricted grants and contributions	4,769,542	4,767,510	4,479,816	4,533,755
Interest	6,181,532	5,870,460	(582,053)	289,766
Miscellaneous	709,425	746,434	473,885	272,036
Transfers	-	-	-	1,707,453
<i>Total governmental activities:</i>	<u>51,211,716</u>	<u>49,371,220</u>	<u>40,343,936</u>	<u>41,645,585</u>
Business-type activities:				
Interest	33,667	37,159	7,494	10,402
Gain on disposal of capital assets	-	-	-	-
Transfers	-	-	-	(1,707,453)
Other	23,699	-	9,555	9,768
<i>Total business-type activities:</i>	<u>57,366</u>	<u>37,159</u>	<u>17,049</u>	<u>(1,687,283)</u>
<i>Total primary government</i>	<u>\$ 51,269,082</u>	<u>\$ 49,408,379</u>	<u>\$ 40,360,985</u>	<u>\$ 39,958,302</u>
 <b>Change in net position</b>				
Governmental activities:	\$ 8,744,493	\$ (121,240)	\$ 16,138,220	\$ 22,518,646
Business-type activities:	775,632	279,127	575,770	(316,560)
<i>Total primary government</i>	<u>\$ 9,520,125</u>	<u>\$ 157,887</u>	<u>\$ 16,713,990</u>	<u>\$ 22,202,086</u>

**Source:** County financial records

**Note:**

The 2019 and prior amounts have been restated to reclassify the Hospital as a component unit.



2020	(Restated) 2019	2018	2017	2016	2015
\$ 399,496 1,844,493	\$ 465,967 1,812,326	\$ 421,172 1,763,959	\$ 432,010 1,240,312	\$ 425,410 1,265,087	\$ 537,930 1,231,373
- -	- 552,069	3,005 343,625	26,831 687,250	188,147 -	1,377,589 -
<u>2,243,989</u>	<u>2,830,362</u>	<u>2,531,761</u>	<u>2,386,403</u>	<u>1,878,644</u>	<u>3,146,892</u>
<u>\$ 44,976,528</u>	<u>\$ 37,286,648</u>	<u>\$ 28,815,241</u>	<u>\$ 30,089,872</u>	<u>\$ 29,304,568</u>	<u>\$ 27,136,185</u>
\$ (29,536,734) (241,200)	\$ (35,869,165) 275,061	\$ (35,996,306) 439,518	\$ (36,254,776) 567,388	\$ (23,347,884) 177,086	\$ (26,098,639) 1,845,768
<u>\$ (29,777,934)</u>	<u>\$ (35,594,104)</u>	<u>\$ (35,556,788)</u>	<u>\$ (35,687,388)</u>	<u>\$ (23,170,798)</u>	<u>\$ (24,252,871)</u>
\$ 16,240,320 15,842,984 131,802 325,311 4,339,419 1,032,203 3,162,501 -	\$ 15,861,124 15,567,192 264,132 281,754 4,538,689 2,034,871 920,405 -	\$ 14,144,246 15,103,237 262,872 229,729 4,181,731 1,405,566 438,462 -	\$ 13,655,104 14,571,065 - 117,427 4,121,824 892,876 471,866 -	\$ 12,741,674 13,446,484 - 41,091 4,138,647 472,726 92,221 (448,991)	\$ 11,944,272 13,741,639 - - 4,230,544 532,664 353,270 -
<u>41,074,540</u>	<u>39,468,167</u>	<u>35,765,843</u>	<u>33,830,162</u>	<u>30,483,852</u>	<u>30,802,389</u>
18,273 32,723 - 25,977 76,973	34,045 - - 16,547 50,592	28,866 - - 528 29,394	17,237 - - 48,165 65,402	10,094 - 448,991 69,937 529,022	6,587 - - 3,930 10,517
<u>\$ 41,151,513</u>	<u>\$ 39,518,759</u>	<u>\$ 35,795,237</u>	<u>\$ 33,895,564</u>	<u>\$ 31,012,874</u>	<u>\$ 30,812,906</u>
\$ 11,537,806 (164,227)	\$ 3,599,002 325,653	\$ (230,463) 468,912	\$ (2,424,614) 632,790	\$ 7,135,968 706,108	\$ 4,703,750 1,856,285
<u>\$ 11,373,579</u>	<u>\$ 3,924,655</u>	<u>\$ 238,449</u>	<u>\$ (1,791,824)</u>	<u>\$ 7,842,076</u>	<u>\$ 6,560,035</u>

**UNION COUNTY, OHIO**

FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>General fund</b>				
Nonspendable	\$ 1,110,950	\$ 1,038,275	\$ 1,053,157	\$ 672,161
Committed	2,331,486	781,561	706,196	182,866
Assigned	5,608,864	5,583,550	5,070,035	5,854,876
Unassigned	14,718,804	8,534,728	6,592,521	9,787,512
Total general fund	<u>23,770,104</u>	<u>15,938,114</u>	<u>13,421,909</u>	<u>16,497,415</u>
 <b>All other governmental funds</b>				
Nonspendable	720,727	760,315	686,485	578,073
Restricted	41,902,484	45,425,774	45,569,130	46,424,861
Committed	25,139,340	24,503,401	21,069,610	8,950,529
Assigned	7,930,443	8,254,904	10,202,653	9,162,815
Unassigned (deficit)	(2,024,711)	(516,123)	(114,473)	(161,084)
Total all other governmental Funds	<u>73,668,283</u>	<u>78,428,271</u>	<u>77,413,405</u>	<u>64,955,194</u>
Total governmental funds	<u>\$ 97,438,387</u>	<u>\$ 94,366,385</u>	<u>\$ 90,835,314</u>	<u>\$ 81,452,609</u>

**Source:** County financial records

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 667,643	\$ 695,215	\$ 431,378	\$ 354,264	\$ 374,371	\$ 353,350
300,296	198,696	237,509	183,491	194,469	186,088
3,179,113	585,383	392,787	288,156	288,988	265,363
11,843,793	10,359,936	8,020,179	7,340,302	7,503,937	7,142,810
<u>15,990,845</u>	<u>11,839,230</u>	<u>9,081,853</u>	<u>8,166,213</u>	<u>8,361,765</u>	<u>7,947,611</u>
624,271	489,693	2,287,522	2,079,264	1,277,462	1,580,584
44,840,384	36,532,154	32,613,228	31,837,732	28,510,204	27,997,956
5,092,466	4,992,785	4,490,292	2,001,288	3,006,064	3,174,670
9,225,583	6,564,773	5,981,500	7,197,700	6,931,758	7,327,853
(4,244,366)	(2,479,727)	(42,112)	(9,866)	(109,673)	(454,608)
<u>55,538,338</u>	<u>46,099,678</u>	<u>45,330,430</u>	<u>43,106,118</u>	<u>39,615,815</u>	<u>39,626,455</u>
<u>\$ 71,529,183</u>	<u>\$ 57,938,908</u>	<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>

**UNION COUNTY, OHIO**

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Revenues</b>				
Property and other local taxes	\$ 20,537,289	\$ 19,640,539	\$ 17,643,431	\$ 16,760,557
Sales taxes	18,266,151	17,941,390	17,827,757	17,518,211
Charges for services	13,549,802	13,245,494	11,049,991	10,947,104
Licenses and permits	137,280	174,433	184,610	201,119
Fines and forfeitures	612,216	429,543	284,800	277,136
Intergovernmental	32,555,024	29,036,291	37,422,266	26,645,172
Special assessments	720,155	474,956	501,962	429,618
Investment income	6,057,753	5,991,056	(693,442)	311,253
Rental income	587,114	499,439	386,902	632,706
Contributions and donations	1,403,528	674,027	17,808	97,640
Payment in lieu of taxes	350,760	334,161	453,122	342,954
Other	1,323,778	3,183,419	3,841,797	2,333,782
Total revenues	<u>96,100,850</u>	<u>91,624,748</u>	<u>88,921,004</u>	<u>76,497,252</u>
<b>Expenditures</b>				
General government:				
Legislative and executive	16,680,881	16,091,290	20,398,381	12,769,776
Judicial	5,581,039	6,387,724	5,703,611	5,341,990
Public safety	12,450,444	12,182,906	4,411,749	10,537,632
Public works	13,465,334	18,136,241	12,352,626	8,913,661
Health	7,524,713	5,574,309	5,953,450	6,765,278
Human services	24,837,445	23,890,553	21,945,167	20,436,140
Conservation and recreation	121,907	165,817	95,907	86,714
Economic development	879,703	1,448,624	923,009	543,890
Intergovernmental	-	-	-	-
Capital outlay	10,875,852	4,791,079	6,464,816	4,777,379
Other	8,497	-	-	-
Debt service				
Principal retirement	1,316,364	860,967	1,067,701	1,841,910
Interest	488,508	520,462	555,170	521,891
Bond/note issuance costs	-	-	-	119,617
Total expenditures	<u>94,230,687</u>	<u>90,049,972</u>	<u>79,871,587</u>	<u>72,655,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,870,163</u>	<u>1,574,776</u>	<u>9,049,417</u>	<u>3,841,374</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	12,245	1,401,631	11,631	11,631
Transfers in	6,843,221	13,257,952	21,730,749	18,044,631
Transfers out	(6,843,221)	(13,257,952)	(21,730,749)	(16,337,178)
Bond anticipation note issuance	-	-	-	-
Premium on bond/note issuance	-	-	-	677,020
OPWC loan proceeds	-	-	-	-
Finance purchase transaction	1,234,232	-	223,954	-
Lease payable transaction	59,639	434,364	-	-
Issuance of bonds/other sources	-	-	-	3,765,000
Total other financing sources (uses)	<u>1,306,116</u>	<u>1,835,995</u>	<u>235,585</u>	<u>6,161,104</u>
Net change in fund balance	<u>\$ 3,176,279</u>	<u>\$ 3,410,771</u>	<u>\$ 9,285,002</u>	<u>\$ 10,002,478</u>
Debt service as a percentage of noncapital expenditures	1.99%	1.58%	2.08%	3.38%

Source: County financial records

	2020	2019	2018	2017	2016	2015
\$	16,380,054	\$ 15,976,772	\$ 14,312,193	\$ 13,650,568	\$ 12,747,616	\$ 11,961,234
	15,653,197	15,531,868	14,990,915	14,629,447	13,002,252	13,634,032
	8,951,338	8,225,646	7,273,105	6,504,208	6,618,819	5,865,300
	204,098	188,449	169,970	140,709	137,623	121,673
	259,879	534,563	251,790	273,514	289,852	280,751
	28,708,953	25,334,788	21,955,754	21,642,818	19,606,116	19,349,363
	355,186	416,280	309,382	258,582	287,269	191,989
	1,155,131	2,085,615	1,434,790	933,897	498,301	798,656
	536,257	661,953	454,307	431,959	445,002	536,244
	6,916,023	1,021,679	32,519	38,516	2,568,917	46,330
	325,311	281,754	229,729	117,427	41,091	40,695
	4,683,182	2,022,343	1,579,148	1,854,121	1,400,802	1,781,826
	<u>84,128,609</u>	<u>72,281,710</u>	<u>62,993,602</u>	<u>60,475,766</u>	<u>57,643,660</u>	<u>54,608,093</u>
	14,302,665	12,369,694	11,266,575	10,712,611	10,251,481	9,740,153
	5,556,149	4,933,796	4,659,151	4,546,995	4,387,727	3,873,515
	10,246,756	9,215,825	8,829,214	8,276,160	7,509,458	7,413,308
	8,190,515	10,064,775	7,389,996	8,141,252	6,712,940	7,477,456
	5,113,072	4,384,195	3,628,442	2,665,182	2,356,288	2,370,945
	19,497,455	17,561,226	17,504,995	17,027,930	17,803,584	18,686,802
	-	-	-	-	-	-
	805,957	683,480	662,646	626,203	596,812	523,430
	556,297	512,790	499,598	483,004	435,714	432,174
	4,847,118	8,031,281	3,760,346	7,348,106	6,084,992	4,395,747
	-	-	-	-	-	-
	998,970	992,940	12,482,940	8,392,940	8,338,970	895,000
	556,863	610,486	522,355	231,591	243,065	197,032
	22,698	21,696	276,514	48,750	29,092	-
	<u>70,694,515</u>	<u>69,382,184</u>	<u>71,482,772</u>	<u>68,500,724</u>	<u>64,750,123</u>	<u>56,005,562</u>
	<u>13,434,094</u>	<u>2,899,526</u>	<u>(8,489,170)</u>	<u>(8,024,958)</u>	<u>(7,106,463)</u>	<u>(1,397,469)</u>
	11,631	12,635	30,946	-	-	-
	5,729,310	26,265,665	4,192,703	4,901,186	3,047,100	3,872,770
	(5,729,310)	(26,265,665)	(4,192,703)	(4,901,186)	(3,047,100)	(3,872,770)
	-	-	-	11,350,000	7,400,000	7,400,000
	31,275	28,755	774,886	-	41,736	-
	-	-	-	-	-	758,800
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	10,865,000	-	-	-
	<u>42,906</u>	<u>41,390</u>	<u>11,670,832</u>	<u>11,350,000</u>	<u>7,441,736</u>	<u>8,158,800</u>
\$	<u>13,477,000</u>	<u>\$ 2,940,916</u>	<u>\$ 3,181,662</u>	<u>\$ 3,325,042</u>	<u>\$ 335,273</u>	<u>\$ 6,761,331</u>
	2.39%	2.66%	18.97%	13.24%	14.80%	2.20%

**UNION COUNTY, OHIO**

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS

<b>Tax Year/ Collection Year</b>	<b>Real Property</b>		<b>Personal Property</b>
	<b>Residential Property</b>	<b>Commercial/Utility Property</b>	<b>Utility</b>
2023/2024	\$ 2,406,144,500	\$ 306,499,300	\$ 180,919,170
2022/2023	2,266,780,740	303,839,230	162,146,040
2021/2022	1,770,904,830	250,591,140	155,218,470
2020/2021	1,714,394,010	242,929,730	148,457,540
2019/2020	1,654,825,860	229,912,840	144,428,100
2018/2019	1,451,334,450	228,946,960	139,527,740
2017/2018	1,408,946,760	222,083,440	137,744,820
2016/2017	1,360,983,550	218,075,400	135,381,070
2015/2016	1,190,808,980	214,693,810	89,745,440
2014/2015	1,146,127,680	212,086,160	88,450,940

**Notes:**

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

**Source:** Union County Auditor

<b>Total</b>		<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>		
\$ 2,893,562,970	\$ 7,956,000,823	36.37%	\$ 11.40
2,732,766,010	7,528,885,349	36.30%	11.40
2,176,714,440	5,952,087,396	36.57%	11.40
2,105,781,280	5,761,055,293	36.55%	11.40
2,029,166,800	5,549,090,555	36.57%	11.40
1,819,809,150	4,959,358,279	36.69%	11.40
1,768,775,020	4,816,614,490	36.72%	10.85
1,714,440,020	4,665,439,125	36.75%	10.85
1,495,248,230	4,117,705,712	36.31%	10.85
1,446,664,780	3,981,123,403	36.34%	10.85

**UNION COUNTY, OHIO**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES  
(RATE PER \$1,000 OF ASSESSED VALUE)  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.50	0.50	0.50
9-1-1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75
Total County	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.40	1.40	1.40	1.40	1.40	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	38.70	38.70	38.70	40.85	41.00	41.75	41.75	41.80	44.20	44.20
Marysville EVSD	60.71	60.71	60.71	61.31	61.86	62.27	62.27	62.27	62.27	62.27
North Union LSD	31.17	31.17	31.37	32.25	32.55	32.70	32.70	34.70	35.40	35.40
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	34.20	34.20	34.65	35.00	35.00	35.20	35.20	35.40	35.70	35.70
Triad LSD	27.40	27.40	27.40	28.10	28.10	28.10	28.10	28.10	27.85	27.85
Jonathan Alder LSD	34.10	34.10	34.75	35.35	35.35	35.35	35.35	36.10	37.60	37.60
Hilliard CSD	90.95	90.95	91.55	91.90	93.75	93.75	93.75	94.35	89.55	89.55
Dublin CSD	99.85	99.85	92.09	92.09	93.49	93.70	93.70	88.59	88.59	88.59
Buckeye Valley LSD	32.80	32.80	33.80	33.98	36.46	37.10	37.10	35.00	34.20	34.20
<u>Corporations</u>										
Richwood	11.70	11.70	11.70	8.70	8.70	6.70	6.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.50	3.95	3.95
Plain City	7.00	7.00	7.10	6.95	7.25	7.25	7.25	8.00	8.15	8.15
Magnetic Springs	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.30	4.30	4.30	4.50	4.50	4.30	4.30	4.30	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.80	1.80	1.80	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	1.50	3.20	3.20
<u>Township / Fire</u>										
Allen	15.60	15.60	15.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	2.00	2.00	1.80	1.80	1.80	1.60	1.60	1.60	1.60	1.60
Darby	8.25	8.25	8.25	8.25	6.85	6.85	6.85	6.85	6.80	6.60
Dover	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.40	6.40	6.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	20.90	20.90	20.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Leesburg	0.50	0.50	0.50	4.50	4.50	4.50	4.50	4.50	4.50	3.50
Liberty	1.40	1.40	1.40	9.15	10.15	10.15	10.15	8.15	7.15	7.15
Millcreek	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.20	8.20	8.20
Paris	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	5.00	5.00
Taylor	2.20	2.20	2.20	5.20	5.20	5.20	5.20	7.95	5.20	5.20
Union	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	8.80	7.60
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	2.90	2.90	2.90	8.50	8.50	8.50	8.50	8.50	8.90	8.90

**Notes:**

\* For Darby Twp. ,this is what is collected in district 7.  
For other districts in this Township, the rate is 1.60  
with an additional 12.5 mills for the Pleasant Valley  
Fire District which started to be collected for this  
district in 1995 tax year.

\* The rates represented in this Table represent the  
original voted rates.

**Source:** Union County Auditor



**UNION COUNTY, OHIO**

PRINCIPAL PROPERTY TAXPAYERS  
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX  
DECEMBER 31, 2024 AND DECEMBER 31, 2015

<b>2024</b>			
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Taxable Assessed Value</b>
AEP Ohio Transmission Company Inc.	\$ 79,033,140	1	2.73%
Honda Development & Manufacturing	47,198,530	2	1.63%
Dayton Power & Light Co	23,842,800	3	0.82%
Kenmore Place LLC	23,448,320	4	0.81%
Ohio Power Co	22,710,590	5	0.78%
Union Rural Electric Co-Op Inc.	20,593,560	6	0.71%
Scotts Company LLC	13,760,070	7	0.48%
MREIC Columbus OH II, LLC	13,020,000	8	0.45%
Amazon Data Services Inc.	12,209,010	9	0.42%
CRH Plain City Owner, LLC	10,932,100	10	0.38%
<b>Total</b>	<b>\$ 266,748,120</b>		<b>9.21%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 2,893,562,970</b>		

<b>2015</b>			
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 68,619,000	1	4.59%
AEP Ohio Transmission	51,664,600	2	3.46%
Ohio Power Company	16,842,370	3	1.13%
Union Rural Electric	14,976,190	4	1.00%
Dayton Power & Light	13,922,480	5	0.93%
Jerome Village	9,547,500	6	0.64%
Scotts Company	8,317,260	7	0.56%
Ohio Edison	6,695,390	8	0.45%
NHI-REIT of Ohio LLC	5,320,040	9	0.36%
Nestle USA	4,545,290	10	0.30%
<b>Total</b>	<b>\$ 200,450,120</b>		<b>13.42%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 1,495,248,230</b>		

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN YEARS

<b>Collection Year (2)</b>	<b>Total Levy</b>	<b>Collected within the Year of the Levy</b>		<b>Collections of Delinquent Taxes (3)</b>	<b>Total Tax Collections</b>	<b>Percentage of Total Tax Collections to Current Tax Levy</b>
		<b>Amount</b>	<b>Percentage of Levy</b>			
2024	\$ 21,240,365	\$ 20,406,672	96.07%	\$ 388,235	\$20,794,907	97.90%
2023	20,834,613	19,769,173	94.89%	523,151	20,292,324	97.40%
2022	17,799,489	17,603,898	98.90%	195,592	17,799,490	100.00%
2021	17,953,496	17,245,375	96.06%	708,122	17,953,497	100.00%
2020	17,260,053	16,577,670	96.05%	682,383	17,260,053	100.00%
2019	16,455,905	15,800,838	96.02%	655,068	16,455,906	100.00%
2018	16,314,365	15,948,127	97.76%	406,066	16,354,193	100.24%
2017	14,731,474	13,728,864	93.19%	348,011	14,076,875	95.56%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%

**Source:** Union County Auditor

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not provide delinquent taxes by levy year, therefore the collection year is used.
- (3) The County does not identify delinquent tax collections by tax year. The amounts shown represent delinquent taxes collected in that fiscal year regardless of the year of initial levy.

THIS PAGE IS INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

**TAXABLE SALES BY TYPE  
LAST TEN YEARS**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Sales tax payments	\$ 2,903,117	\$ 2,925,090	\$ 2,707,164	\$ 2,630,248	\$ 1,999,188
Direct pay tax return payments	883,915	922,998	1,046,603	1,269,637	2,046,468
Seller's use tax return payments	4,491,710	4,292,276	3,772,799	3,281,236	3,057,542
Consumer's use tax return payments	480,809	630,036	732,696	665,205	619,909
Motor vehicle tax payments	3,121,060	3,038,169	2,924,400	2,698,311	2,278,893
Non-resident motor vehicle	64,721	55,256	31,645	46,068	25,935
Watercraft and outboard motors	41,561	37,188	34,853	52,564	45,358
Department of liquor control	84,311	79,639	69,727	63,363	58,712
Sales tax on motor vehicle fuel refunds	4,605	2,161	4,652	2,472	549
Sales/use tax voluntary payments	1,387	2,057	1,526	45,305	2,079
Statewide master numbers	5,291,061	5,347,229	5,167,550	4,695,676	4,225,777
Sales/use tax assessment payments	68,760	103,629	70,594	61,011	34,642
Streamlined sales tax payments	947,398	835,150	891,035	731,043	565,538
Use tax amnesty payments	2,490	2,405	2,632	2,412	925
Managed audit tax payments	84,484	101,704	37,707	57,495	17,029
Transient sales	933,988	800,837	788,450	964,571	951,808
Certified assessment payment	48,979	70,119	49,457	45,961	44,296
Administrative rotary fund fee	(180,463)	(178,664)	(178,289)	(173,243)	(158,028)
Sales/use tax refunds approved	(1,408,080)	(1,379,533)	(504,598)	11,768	(171,816)
Sales tax holiday	188,307	-	-	-	-
<b>Total</b>	<b>\$ 18,054,120</b>	<b>\$ 17,687,746</b>	<b>\$ 17,650,603</b>	<b>\$ 17,151,103</b>	<b>\$ 15,644,804</b>
Sales tax rate	1.25%	1.25%	1.25%	1.25%	1.25%

**Source:** Ohio Department of Taxation.

**Notes:**

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

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

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 2,100,040	\$ 1,904,109	\$ 1,827,072	\$ 1,672,433	\$ 1,499,686
2,742,952	3,158,424	3,170,130	2,965,853	3,916,625
2,127,602	1,788,241	1,763,344	1,658,481	1,621,047
797,589	756,828	829,672	853,721	856,659
2,202,619	1,966,208	1,958,680	1,683,263	1,623,751
19,327	21,941	19,565	17,791	15,400
30,459	20,300	22,539	24,036	17,567
45,029	40,477	35,916	33,142	28,833
4,210	3,478	2,996	7,603	5,662
7,733	3,152	7,470	13,836	7,428
4,094,479	3,848,686	3,780,311	3,198,665	2,939,031
63,265	29,042	47,174	12,052	105,984
285,756	26,759	21,964	22,743	14,268
2,225	6,280	3,321	12	32
43,143	216,311	16,817	17,091	205,366
998,625	1,132,802	1,225,248	1,025,057	1,196,200
40,759	53,348	42,492	281,107	54,815
(155,474)	(149,449)	(147,056)	(130,949)	(140,610)
(58,361)	(31,502)	(69,063)	(392,003)	(47,358)
-	-	-	-	-
<b>\$ 15,391,975</b>	<b>\$ 14,795,435</b>	<b>\$ 14,558,592</b>	<b>\$ 12,963,934</b>	<b>\$ 13,920,386</b>
1.25%	1.25%	1.25%	1.25%	1.25%

**UNION COUNTY, OHIO**

**RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS**

<b>Year</b>	<b>Governmental Activities</b>					
	<b>General Obligation Bonds (2)</b>	<b>Sales Tax Revenue Bonds (2)</b>	<b>OPWC Loan</b>	<b>Bond Anticipation Note</b>	<b>Notes Payable - Finance Purchase</b>	<b>Leases Payable</b>
2024	\$ 4,047,644	\$ 7,681,580	\$ 436,310	\$ -	\$ 945,360	\$ 801,268
2023	4,174,457	8,324,638	474,250	-	97,919	928,262
2022	4,296,270	8,947,696	512,190	-	160,112	574,732
2021	4,438,083	9,758,608	550,130	-	-	655,651
2020	1,040,000	10,596,033	607,040	-	-	-
2019	1,290,000	11,371,135	626,010	-	-	-
2018	1,530,000	12,131,371	663,950	-	-	-
2017	2,090,000	1,015,000	701,890	11,350,000	-	-
2016	2,919,500	1,205,000	739,830	7,400,000	-	-
2015	3,641,902	1,411,532	758,800	7,400,000	-	-

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics later in the Statistical Section for personal income and population data.

(2) Includes unamortized premiums

(3) The 2019 and prior amounts have been restated to reclassify the Hospital as a component unit.

**Source:** Union County Auditor

<b>Business-type Activities (3)</b>								
<b>Revenue</b>		<b>OPWC</b>		<b>Total</b>	<b>Percentage</b>	<b>Per</b>		
<b>Bonds</b>		<b>Loan</b>		<b>Primary</b>	<b>of Personal</b>	<b>Capita (1)</b>		
				<b>Government</b>	<b>Income (1)</b>			
\$	563,910	\$	297,583	\$	14,773,655	0.41%	\$	206
	574,938		314,115		14,888,579	0.45%		214
	585,618		330,647		15,407,265	0.52%		230
	595,962		347,179		16,345,613	0.80%		277
	605,981		371,977		13,221,031	0.69%		229
	615,684		380,243		14,283,072	0.91%		252
	625,082		396,775		15,347,178	0.97%		277
	634,184		413,307		16,204,381	1.04%		299
	643,000		-		12,907,330	0.83%		240
	643,000		-		13,855,234	0.93%		260

**UNION COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

<u>Year</u>	<u>General Obligation Bonds (1)</u>	<u>Less: Amounts Restricted for Debt Service</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Estimated Actual Value</u>	<u>Net Bonded Debt per Capita (2)</u>
2024	\$ 4,047,644	\$ -	\$ 4,047,644	0.05%	\$ 56
2023	4,174,457	1,920	4,172,537	0.06%	60
2022	4,296,270	301,216	3,995,054	0.07%	60
2021	4,438,083	281,781	4,156,302	0.07%	70
2020	1,040,000	235,611	804,389	0.01%	14
2019	1,290,000	340,132	949,868	0.02%	17
2018	1,530,000	-	1,530,000	0.03%	28
2017	2,090,000	-	2,090,000	0.04%	39
2016	2,919,500	-	2,919,500	0.07%	54
2015	3,641,902	-	3,641,902	0.09%	68

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statement

(1) This amount includes both governmental activities and business type activities.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics later in the Statistical Section.

**Source:** Union County Auditor



**UNION COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2024

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to County (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct debt:</b>			
The County	\$ 13,912,162	100.00%	\$ 13,912,162
Total direct debt			<u>13,912,162</u>
<b>Overlapping debt:</b>			
Village of Plain City	2,725,000	14.61%	398,123
Solid Waste Authority of Central Ohio	45,065,000	0.42%	189,273
<u>All School Districts</u>			
Dublin City School District	335,125,000	14.67%	49,162,838
Hilliard City School District	86,283,334	0.01%	8,628
Benjamin Logan Local School District	704,000	1.09%	7,674
Buckeye Valley Local School District	33,790,000	0.03%	10,137
Fairbanks School District	6,010,000	91.50%	5,499,150
Jonathan Alder Local School District	8,375,000	39.99%	3,349,163
Marysville Exempted Village School District	34,055,000	100.00%	34,055,000
North Union Local School District	1,740,000	93.75%	1,631,250
Triad Local School District	3,715,000	7.49%	278,254
Tri-Rivers Joint Vocational School	2,010,960	10.98%	220,803
Total overlapping debt			<u>94,810,293</u>
Total direct and overlapping debt			<u>\$ 108,722,455</u>

**Source:** Ohio Municipal Advisory Council and County records.

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Union County. This process recognizes that, when considering the governments ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the County's taxable assessed value.

**UNION COUNTY, OHIO**

**COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Assessed value	\$ 2,893,562,970	\$ 2,732,766,010	\$ 2,176,714,440	\$ 2,105,781,280
Unvoted debt limit (1% of total assessed)	28,935,630	27,327,660	21,767,144	21,057,813
Debt applicable to limit:				
General obligation bonds	3,460,000	3,560,000	3,655,000	3,770,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,460,000</u>	<u>3,560,000</u>	<u>3,655,000</u>	<u>3,770,000</u>
Legal debt margin	<u>\$ 25,475,630</u>	<u>\$ 23,767,660</u>	<u>\$ 18,112,144</u>	<u>\$ 17,287,813</u>
Legal debt margin as a percentage of the unvoted debt limit	88.04%	86.97%	83.21%	82.10%
Debt limit				
3.0% of the first \$100,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	64,839,074	60,819,150	46,917,861	45,144,532
	<u>70,839,074</u>	<u>66,819,150</u>	<u>52,917,861</u>	<u>51,144,532</u>
Debt applicable to limit:				
General obligation bonds	3,460,000	3,560,000	3,655,000	3,770,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,460,000</u>	<u>3,560,000</u>	<u>3,655,000</u>	<u>3,770,000</u>
Legal debt margin	<u>\$ 67,379,074</u>	<u>\$ 63,259,150</u>	<u>\$ 49,262,861</u>	<u>\$ 47,374,532</u>
Legal debt margin as a percentage of the debt limit	95.12%	94.67%	93.09%	92.63%

**Source:** Union County Auditor

**Note:** Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for voted debt.

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 2,029,166,800	\$ 1,819,809,150	\$ 1,768,775,020	\$ 1,714,440,020	\$ 1,495,248,230	\$ 1,446,664,780
20,291,668	18,198,092	17,687,750	17,144,400	14,952,482	14,466,648
1,040,000	1,290,000	1,530,000	2,090,000	2,710,000	3,310,000
-	-	-	-	-	-
<u>1,040,000</u>	<u>1,290,000</u>	<u>1,530,000</u>	<u>2,090,000</u>	<u>2,710,000</u>	<u>3,310,000</u>
<u>\$ 19,251,668</u>	<u>\$ 16,908,092</u>	<u>\$ 16,157,750</u>	<u>\$ 15,054,400</u>	<u>\$ 12,242,482</u>	<u>\$ 11,156,648</u>
94.87%	92.91%	91.35%	87.81%	81.88%	77.12%
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
43,229,170	37,995,229	36,719,376	35,361,001	29,881,206	28,666,620
<u>49,229,170</u>	<u>43,995,229</u>	<u>42,719,376</u>	<u>41,361,001</u>	<u>35,881,206</u>	<u>34,666,620</u>
1,040,000	1,290,000	1,530,000	2,090,000	2,710,000	3,310,000
-	-	-	-	-	-
<u>1,040,000</u>	<u>1,290,000</u>	<u>1,530,000</u>	<u>2,090,000</u>	<u>2,710,000</u>	<u>3,310,000</u>
<u>\$ 48,189,170</u>	<u>\$ 42,705,229</u>	<u>\$ 41,189,376</u>	<u>\$ 39,271,001</u>	<u>\$ 33,171,206</u>	<u>\$ 31,356,620</u>
97.89%	97.07%	96.42%	94.95%	92.45%	90.45%

**UNION COUNTY, OHIO**

PLEGGED REVENUE COVERAGE  
GOVERNMENTAL REVENUE BONDS  
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2024	\$ 14,538,673	\$ 13,616,498	\$ 999,088	\$ 605,000	\$ 317,175	1.08
2023	14,196,429	13,270,855	848,160	585,000	340,574	0.92
2022	14,242,872	13,104,721	1,130,075	770,000	368,151	0.99
2021	13,669,745	12,534,720	1,137,625	750,000	385,025	1.00
2020	12,493,810	11,364,185	1,129,625	730,000	399,625	1.00
2019	12,369,490	11,230,265	1,139,225	715,000	424,225	1.00
2018	11,887,811	11,402,575	485,236	535,000	305,278	0.58
2017	11,618,263	10,223,267	1,394,996	190,000	25,688	6.47
2016	10,437,623	10,581,343	(143,720)	185,000	29,355	-0.67
2015	10,799,407	10,500,689	298,718	185,000	33,064	1.37

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation.

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

PLEDGED REVENUE COVERAGE  
WASTE WATER REVENUE BONDS  
LAST NINE YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Cash and cash equivalents in Sewer Fund	Net Revenues Available for Debt Service	Debt Service		Coverage
					Principal	Interest	
2024	\$ 433,003	\$ 415,649	\$ 950,008	\$ 967,362	\$ 11,028	\$ 18,685	32.56
2023	436,855	646,013	1,035,171	826,013	10,680	19,033	27.80
2022	476,088	546,886	1,131,917	1,016,119	10,344	19,369	35.71
2021	428,392	390,006	1,271,852	1,310,238	10,019	19,694	44.10
2020	401,655	361,637	1,380,811	1,420,829	17,969	20,010	37.41
2019	467,807	332,462	1,374,315	1,509,660	25,930	20,315	32.64
2018	421,700	373,152	1,337,334	1,385,882	9,102	20,611	46.64
2017	452,731	459,088	1,335,749	1,329,392	8,816	20,898	44.74
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75

**Source:** County financial records

**Notes:**

(1) Direct operating expenses do not include depreciation and amortization expense.

Net Revenue Available for Debt Service is computed by subtracting direct operating expenses from operating revenues plus cash and cash equivalents in the Sewer fund for the reporting period.

**UNION COUNTY, OHIO**

DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

<b>Year</b>	<b>(a) Population</b>	<b>Personal Income</b>	<b>Per Capita Income (b)</b>	<b>Agricultural Acres (c)</b>	<b>Building Permits (d)</b>	<b>Unemployment Rate (e)</b>
2024	71,721	\$ 3,582,177,066	\$ 49,946	226,351	1,962	3.5%
2023	69,637	3,344,316,925	48,025	228,967	1,989	2.8%
2022	66,898	2,973,080,916	44,442	230,844	2,045	2.6%
2021	64,971	2,616,901,938	40,278	230,054	2,151	4.5%
2020	58,988	2,205,207,392	37,384	236,823	1,674	6.0%
2019	58,988	2,046,352,708	34,691	221,383	1,627	4.0%
2018	57,835	1,912,372,100	33,066	221,989	1,625	3.5%
2017	56,741	1,577,399,800	27,800	222,341	1,468	3.7%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%

**Sources:**

(a)

The statistics came from [quickfacts.census.gov](https://quickfacts.census.gov).

(b) Amounts were census estimate completed by the US Census Bureau provided by the Union County Economic Development office.

(c) Source: Union County Auditor.

(d) Source: Union County Engineer.

(e) Data from the Bureau of Labor Statistics, Ohio Department of Job and Family Services.

**UNION COUNTY, OHIO**

**PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

<b>2024</b>			
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	7,110	1	19.18%
The Scotts Miracle Gro Co	1,500	2	4.05%
Marysville EVSD	1,100	3	2.97%
Ohio Reformatory for Women	980	4	2.64%
Union County	620	5	1.67%
Transportation Research Center	558	6	1.50%
Continental AG/Conitech	504	7	1.36%
Kroger Marketplace	400	8	1.08%
Environmental Management	385	9	1.04%
Costco Wholesale	317	10	0.85%
<b>Total top 10 employers</b>	<b>13,474</b>		<b>36.34%</b>
<b>Total Employment within the County</b>	<b>37,078</b>		

<b>2015</b>			
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	7,570	1	28.32%
The Scotts Company	1,100	2	4.12%
Memorial Hospital	881	3	3.30%
Marysville Exempted Village School District	590	4	2.21%
Ohio Reformatory for Women	504	5	1.89%
Union County	471	6	1.76%
Scioto Services	300	7	1.12%
Continental	278	8	1.04%
City of Marysville	274	9	1.03%
Parker Hannifin Hydraulics	250	10	0.94%
<b>Total top 10 employers</b>	<b>12,218</b>		<b>45.73%</b>
<b>Total Employment within the County</b>	<b>26,730</b>		

**Source:** Union County Chamber of Commerce

**UNION COUNTY, OHIO**

FULL TIME EQUIVALENT COUNTY GOVERNMENT  
EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN YEARS

<b>Function</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	15	12	13	16	16	16	16	13	13	13
Board of Elections	7	7	6	6	4	4	4	4	4	4
Commissioners Dept.	11	10	9	11	14	21	21	19	16	18
Data Processing	5	5	5	2	2	2	2	2	2	2
Engineers Office	10	11	11	10	8	8	7	8	8	8
Janitor / Maintenance	17	17	15	15	17	18	18	17	17	17
Prosecutor	15	14	15	15	16	14	17	15	11	12
Recorder	4	4	4	4	4	4	4	4	4	4
Treasurer	4	4	4	4	4	4	4	3	4	4
Welfare Administration	22	27	28	23	26	19	22	20	24	26
<i>Judicial</i>										
Clerk of Courts	20	19	18	17	16	16	16	16	14	14
Common Pleas Court	18	16	17	20	17	10	12	13	12	12
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	20	21	20	20	17	21	22	21	20	18
Probate Court	3	3	3	3	7	3	3	3	3	3
<i>Public Safety</i>										
Coroner	6	4	4	4	3	3	3	3	3	4
Sheriff	67	68	69	66	66	66	67	62	58	56
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	30	27	26	27	25	25	25	26	24	24
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	14	14	13	15	12	6	7	4	5	3
DD	114	115	106	99	95	74	85	86	78	75
<i>Human Services</i>										
Child Support	9	9	8	8	8	8	7	7	7	8
PA Transportation	6	9	9	9	9	7	8	6	7	12
Public Social Service	18	23	23	25	21	22	17	16	19	19
Veterans	5	5	5	5	5	5	5	5	5	5
<i>Sewer</i>										
Sanitary Engineer	1	1	1	1	1	3	3	2	3	3
<i>Building Development</i>										
Building Regulation	17	15	13	12	11	12	11	9	6	6
	<u>461</u>	<u>463</u>	<u>448</u>	<u>440</u>	<u>427</u>	<u>394</u>	<u>409</u>	<u>387</u>	<u>370</u>	<u>373</u>

**Source:** Union County Auditor



THIS PAGE IS INTENTIONALLY LEFT BLANK

**UNION COUNTY, OHIO**

**OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS**

<b>Function</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>General Government</b>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	609	566	476	452
Number of Meetings	66	68	68	69
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,924	1,851	2,196	2,314
Number of Exempt Conveyances	976	987	1,129	1,139
Number of Real Estate Transfers	2,900	2,838	3,325	3,453
Number of Checks Issued (budgetary)	13,770	15,915	14,754	14,196
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	32,773	30,971	30,467	29,563
Number of Pay-Ins Processed	21,019	15,103	15,505	15,697
Return on Portfolio	4.04%	3.36%	0.51%	0.39%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	297	264	298	318
Number of Cases Prosecuted	277	287	173	227
Number of Mortgage Foreclosures Answered	50	39	54	18
Number of County Contracts Reviewed	127	214	203	195
Number of Township Issues Assisted With	34	29	19	15
Number of Nonsupport Cases Opened & Serviced	0	0	0	2
Number of Crime Victims Assisted	490	612	548	668
Number of new Juvenile Cases	343	525	456	502
<u>Board of Elections</u>				
Number of Registered Voters	48,072	44,985	43,578	41,980
Number of Voters-Last General Election	47,353	26,102	25,756	11,711
Percentage of Registered Voters	80.04	58.02	59.10	27.90
<u>Recorder</u>				
Number of Deeds Recorded	2,343	2,435	2,890	3,078
Number of Mortgages Recorded	2,637	2,431	3,397	5,262
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	N/A	N/A	N/A	N/A
Square Footage of Buildings	N/A	N/A	N/A	N/A
<u>Data Processing</u>				
Number of Users Served	462	436	407	562
<u>Risk Management</u>				
Number of Claims	N/A	N/A	N/A	N/A
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	289	294	317	254
Number of Cases Filed- Civil	287	203	222	194
Number of Cases Filed- Divorce/Dissolution	265	84	157	144
Number of Cases Filed- Domestic Reopens	63	106	78	71
<u>Probate Court</u>				
Number of Cases Filed- Civil	6	17	6	6
Marriage License Issued	374	358	311	326
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	189	206	221	289
Number of Cases Filed- Mediation	24	42	21	48
Number of Cases Filed- Other	567	261	688	610
Number of Filings Terminated	726	545	864	1,018
<u>Clerk of Courts</u>				
Titles Issued	100,847	95,217	93,866	95,960
Watercraft Titles Issued	450	488	427	601

**Source:** Union County Elected Officials and Department Heads

**N/A:** Information not available. Information will be presented in future Annual Reports as it becomes available.

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
467	519	417	433	495	489
96	92	91	102	109	96
1,845	1,807	1,852	1,870	1,774	1,723
865	802	782	807	803	822
2,710	2,609	2,634	2,677	2,577	2,545
13,680	13,822	15,095	14,024	19,635	14,064
20,350	29,656	29,105	27,375	30,373	27,482
19,569	19,740	16,567	19,906	20,069	11,399
1.20%	2.26%	1.86%	1.26%	1.00%	0.96%
260	360	369	395	346	255
223	346	278	277	274	250
27	67	97	112	121	102
272	68	87	127	402	271
28	36	39	35	31	24
1	1	1	1	-	-
527	676	800	603	603	813
398	472	512	629	617	605
41,429	38,119	38,670	36,992	36,205	33,849
33,705	9,813	24,250	10,840	27,959	16,152
8136.00%	2574.00%	62.71%	29.30%	77.22%	47.72%
2,506	2,470	2,416	2,583	2,483	2,416
4,983	3,262	2,757	2,994	3,185	2,883
N/A	N/A	15	11	8	15
N/A	N/A	304,243	289,680	257,700	301,199
448	425	409	258	223	374
N/A	N/A	10	0	7	18
223	292	329	273	274	250
180	233	209	275	267	241
208	159	173	193	207	195
112	80	123	102	84	123
1	4	1	1	5	5
314	371	319	309	316	293
246	235	191	260	325	286
34	31	11	133	161	219
20	22	27	29	40	70
840	1,344	1,086	1,003	1,182	1,318
78,657	81,237	72,795	64,893	46,331	33,488
548	425	365	378	343	281

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Continued)  
LAST TEN YEARS

<u>Function</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	54	54	55	145
Prisoners Booked	582	N/A	1,460	3,885
Prisoners Released	570	N/A	1,399	3,849
<u>Enforcement</u>				
Number of Incidents Reported	31,388	1,106	1,054	25,206
Number of Citations Issued	1,781	1,816	1,572	1,615
Number of Papers Served	2,816	1,806	2,007	1,961
Number of Telephone Calls	56,730	62,021	62,905	63,013
Number of Warrants Served	920	926	887	874
Number of Prisoner Transports	1,396	1,520	1,456	1,118
Number of Sheriff's Appraisals & Sales	12	39	13	18
Number of Record Checks	3,091	1,856	1,128	2,867
Number of Sex Offender Registrations	133	127	191	118
Number of CCW Permits Issued	811	593	647	1,886
<u>Emergency Medical Services</u>				
Number of Emergency Responses	6,601	7,803	6,810	7,093
<u>911 Services</u>				
Number of Calls	15,316	17,046	15,157	14,793
<u>Coroner</u>				
Number of Cases Investigated	101	80	86	90
Number of Autopsies Performed	21	34	23	30
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	54	55	55	122
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	22	13	11	16
Miles of Roads Widened	13	4	5	-
Miles of Roads Chip Sealed	84	128	105	126
Miles of Roads Striped	100	112	122	138
Number of Bridges Replaced / Improved	0	4	7	7
Number of Culverts Replaced / Improved	5	4	21	26
Driveway Permits Issued	135	66	61	88
Property Transfers Checked	3,092	2,838	3,325	2,615
Deed Approvals	2,347	223	2,430	2,635
<u>Building Development</u>				
Number of Permits Issued	659	1,989	2,045	2,151
Number of Inspections Performed	22,185	18,767	17,428	22,173
Correction Notices Written	N/A	N/A	N/A	4,374
<u>Sewer District</u>				
Number of Tap-ins	N/A	N/A	N/A	N/A
Number of Customers	N/A	N/A	618	618
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	1,147	878	697	608
Total Dogs to Humane Society	126	142	122	122
Citations Issued	26	34	26	22

**Source:** Union County Elected Officials and Department Heads

**N/A:** Information not available. Information will be presented in future Annual Reports as it becomes available.

2020	2019	2018	2017	2016	2015
132	186	76	71	71	62
3,314	4,652	2,310	2,146	2,173	1,885
3,358	4,481	610	1,104	1,486	1,434
875	1,013	1,137	967	829	897
1,459	1,769	1,757	1,747	2,141	1,520
1,893	2,914	3,729	3,006	2,690	2,614
27,396	26,981	17,729	16,812	18,549	17,344
1,133	1,007	1,431	1,333	1,302	1,149
892	1,676	1,697	1,604	1,599	1,444
41	105	67	82	83	137
2,469	1,647	347	540	652	657
117	129	139	132	119	116
856	775	982	796	1,194	838
11,507	1,296	6,483	6,098	5,304	3,358
16,611	14,533	14,200	13,718	15,524	15,011
89	71	68	60	47	38
24	27	37	34	39	41
46	41	20	18	21	32
10	9	6	7	8	10
-	2	0	-	-	-
91	95	101	121	82	90
138	120	98	90	182	186
5	6	6	11	7	5
33	48	30	16	27	25
175	67	132	82	120	102
2,643	2,602	2,634	2,677	2,577	2,545
2,123	3,600	3,608	3,692	3,920	3,257
1,674	1,627	1,625	1,468	1,405	1,326
16,876	17,171	16,144	13,617	13,191	12,878
5,127	5,205	4,204	3,618	3,733	3,558
N/A	N/A	0	4	35	108
618	618	617	615	617	582
977	884	479	N/A	1,456	1,813
90	80	44	205	397	412
42	35	24	N/A	22	48

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Concluded)  
LAST TEN YEARS

<b>Function</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	152	205	175	126
Preschool	216	233	340	326
Number Employed at Workshop	N/A	N/A	N/A	N/A
<u>Mental Health</u>				
Client Count - direct outpatient services	2,738	1,434	1,426	N/A
Client Count - other including prevention services	3,268	3,268	3,900	N/A
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	1,741	1,580	1,534	865
Client Count - Number of Job Club Participants	N/A	N/A	N/A	N/A
Job Club Part. - Successfully Completed Classes	N/A	N/A	N/A	N/A
Client Applications Processed - Food Stamps	1,641	1,425	1,279	991
Client Applications Processed - OWF	385	333	220	168
Client Applications Processed - Medicaid	2,661	2,413	N/A	940
Number of Open Public Assistance Cases	7,086	5,531	N/A	N/A
Average Number of Certified Daycare Providers.	10	5	2	6
<u>Children's Services</u>				
Number of Placements	64	54	69	47
Number of Investigations	249	271	253	232
Number of Information and Referrals	45	30	79	73
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,158	2,528	2,371	2,391
Number of new Cases	188	153	140	145
Percentage Collected	78.00%	78.66%	76.74%	76.24%
<u>Veteran Services</u>				
Number of Clients Served	1,945	1,816	1,412	1,325
Amount of Benefits paid to Residents (\$000)	242	147	119	111
Number of Veterans Transported	1,101	934	800	888
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	10,921	9,982	10,404	9,097
Number of Individuals served	10,940	10,770	370	298
Total Vehicle Miles	73,514	66,225	70,968	83,188
Total Vehicle Hours	10,213	8,625	2,696	3,303
<u>Council on Aging</u>				
Number of Function Attendees	N/A	N/A	N/A	N/A
Monthly Newsletter Circulation	974	936	830	800
Number of Individuals receiving in home care	270	302	367	274
Number of Individuals transported	8,779	8,890	9,681	5,327
Number of referrals investigated	33	32	38	45
<u>Economic Development</u>				
Commercial / Industrial Projects	23	66	5	5
Estimated Number of Jobs Created	415	250	486	250
Estimated Number of Site/Building Inquiries	35	45	43	42
Economic Development Grants Received	1	2	-	-
Retention Visits	30	31	30	70

**Source:** Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future Annual Reports as it becomes available.

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
136	73	75	112	52	67
208	239	233	267	171	147
N/A	N/A	N/A	N/A	N/A	N/A
623	1,300	1,763	1,600	1,346	1,298
2,455	2,700	2,695	2,700	2,250	1,892
1,148	4,747	4,517	10,332	14,206	6,067
N/A	N/A	N/A	N/A	12	27
N/A	N/A	N/A	N/A	12	27
706	947	1,145	1,228	1,539	1,392
152	75	107	86	91	105
1,020	6,299	6,588	4,986	5,737	5,626
1,020	0	2,784	3,560	2,120	2,492
11	10	16	16	7	20
52	82	64	70	119	77
259	273	269	295	451	422
98	153	N/A	N/A	159	264
2,481	2,613	2,784	2,845	2,730	2,853
144	161	161	128	154	168
74.98%	75.03%	74.88%	76.00%	77.70%	77.37%
862	1,741	1,352	1,645	1,483	1,453
145	195	214	233	203	224
633	1,234	1,311	1,192	1,124	1,035
6,305	8,112	7,811	8,744	11,323	20,042
255	276	305	287	344	N/A
114,450	133,920	N/A	N/A	163,067	342,632
8,083	11,563	N/A	N/A	9,558	40,003
N/A	N/A	N/A	N/A	1,236	1,648
800	1,413	N/A	N/A	1,732	1,903
378	342	342	297	252	N/A
156	181	181	189	192	N/A
45	23	33	42	54	N/A
7	65	64	31	32	27
160	466	191	246	405	1,020
32	18	27	27	24	34
1	0	-	1	3	-
345	0	15	13	17	21

**UNION COUNTY, OHIO**

**CAPITAL ASSET STATISTICS BY FUNCTION  
LAST TEN YEARS  
(AMOUNTS EXPRESSED IN THOUSANDS)**

<b>Function</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>General government</b>				
<b>Legislative and executive</b>				
Easements	\$ 11	\$ 11	\$ 11	\$ 11
Land & land improvements	188	801	872	942
Buildings	7,255	8,113	10,135	11,449
Equipment	108	448	913	1,107
Furniture & fixtures	183	253	329	311
Vehicles	-	-	52	143
Intangibles	122	177	187	221
Intangible leased assets	54	9	22	36
<b>Judicial</b>				
Land & land improvements	11	20	20	20
Buildings	4,796	4,920	5,043	5,817
Equipment	244	256	280	306
Furniture & fixtures	-	-	-	-
Vehicles	-	6	23	42
Intangibles	154	183	213	213
Intangible leased assets	383	450	518	585
<b>Public safety</b>				
Land & land improvements	293	431	432	433
Buildings	351	373	396	418
Equipment	158	267	426	527
Furniture & fixtures	9	11	12	13
Vehicles	353	124	312	176
Intangibles	-	-	5	5
Intangible leased assets	324	465	11	17
<b>Public works</b>				
Easements	110	110	110	110
Land & land improvements	4	7	7	7
Buildings	316	329	335	38
Equipment	442	175	309	332
Furniture & fixtures	-	-	-	-
Vehicles	2,328	1,402	1,990	1,653
Infrastructure	78,688	78,688	78,688	78,688
Intangibles	2	3	5	5
<b>Health</b>				
Land & land improvements	68	287	316	316
Buildings	233	331	781	887
Equipment	14	15	19	18
Furniture & fixtures	-	-	3	5
Vehicles	97	97	97	97
Intangibles	2	2	5	5
<b>Human Services</b>				
Land & land improvements	-	6	6	6
Buildings	45	57	66	-
Equipment	60	46	88	115
Furniture & fixtures	24	17	29	38
Vehicles	-	-	-	-
Intangibles	1	1	1	1
Intangible leased assets	2	8	12	18
Construction in progress	2,409	2,425	460	72
<b>Sewer</b>				
Land	29	29	29	29
Net depreciable assets	5,078	5,196	5,330	5,461
<b>Building development</b>				
Net depreciable assets	193	44	55	66

**Source:** Union County Auditor

**N/A:** Information not available. Information will be presented in future ACFRs as it becomes available.



2020	2019	2018	2017	2016	2015
\$ 11	\$ 11	\$ 12	\$ 12	\$ -	N/A
1,015	1,085	1,558	1,091	1,826	1,584
11,626	12,914	14,244	14,256	25,614	20,391
1,341	1,308	362	332	2,264	2,193
359	423	485	576	887	393
191	343	159	256	562	332
232	240	250	242	N/A	N/A
-	-	-	-	-	-
20	20	11	20	20	20
6,353	2,622	2,623	2,731	4,843	4,843
242	104	143	184	868	1,051
-	10	18	23	196	191
58	2	8	N/A	N/A	N/A
220	230	71	78	N/A	N/A
-	-	-	-	-	-
434	435	299	436	437	437
431	452	475	497	936	936
233	57	53	133	1,419	1,654
1	1	1	3	58	66
134	-	3	-	1,458	1,276
32	72	113	105	N/A	N/A
-	-	-	-	-	-
110	110	80	-	-	-
7	6	5	7	9	9
34	34	35	36	69	69
331	-	-	-	290	526
-	-	-	-	87	87
1,576	1,471	900	744	5,772	5,320
80,353	77,723	75,512	75,512	74,428	73,128
6	7	10	13	N/A	N/A
315	316	64	316	316	355
992	1,138	1,237	965	4,153	4,301
-	5	15	29	463	505
2	5	7	10	124	124
96	98	103	109	23	23
5	5	5	9	N/A	N/A
6	3	-	2	31	31
2	3	5	6	102	93
155	146	107	83	244	245
50	61	72	57	233	214
-	238	-	-	645	634
1	2	3	4	N/A	N/A
-	-	-	-	-	-
580	3,686	282	392	507	3,395
29	29	29	29	29	29
5,594	5,662	5,744	5,866	5,693	250
74	40	56	63	80	233

THIS PAGE IS INTENTIONALLY LEFT BLANK

# OHIO AUDITOR OF STATE KEITH FABER



## UNION COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/30/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)