



OHIO AUDITOR OF STATE
KEITH FABER



WARREN COUNTY
DECEMBER 31, 2024

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Attachment: Annual Comprehensive Financial Report

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WARREN COUNTY

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education and Workforce:</i>				
Child Nutrition Cluster				
School Breakfast Program-Juvenile Detention Center	10.553	2024	\$	\$ 1,572
School Breakfast Program-Juvenile Detention Center	10.553	2025		2,834
School Breakfast Program-Mary Haven Youth Center	10.553	2024		3,830
School Breakfast Program-Mary Haven Youth Center	10.553	2025		3,354
Total for Assistance Listing 10.553				11,590
National School Lunch Program-Juvenile Detention Center	10.555	2024		3,019
National School Lunch Program-Juvenile Detention Center	10.555	2025		5,606
National School Lunch Program-Mary Haven Youth Center	10.555	2024		7,450
National School Lunch Program-Mary Haven Youth Center	10.555	2025		6,258
Total for Assistance Listing 10.555				22,333
Total for the Child Nutrition Cluster				33,923
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (50%)	10.561	G-2425-11-6209		20
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (100%)	10.561	G-2425-11-6209		6,568
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (100%)	10.561	G-2425-11-6209		5,667
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6209		516,221
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6209		206,735
Total for Assistance Listing 10.561				735,211
Total SNAP Cluster				735,211
TOTAL U.S. DEPARTMENT OF AGRICULTURE				769,134
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant/Entitlement Grants - 2021	14.218	n/a	-	147,860
Community Development Block Grant/Entitlement Grants - 2022	14.218	n/a	25,000	87,963
Community Development Block Grant/Entitlement Grants - 2023	14.218	n/a	82,500	386,711
Community Development Block Grant/Entitlement Grants - 2024	14.218	n/a	-	207,316
Total for Assistance Listing 14.218			107,500	829,850
Total for the CDBG - Entitlement Grants Cluster			107,500	829,850
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			107,500	829,850
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	2024-VOCA-135499998		28,387
Crime Victim Assistance	16.575	2025-VOCA-135899114		8,786
Crime Victim Assistance	16.575	2024-VOCA-135499976		12,357
Crime Victim Assistance	16.575	2025-VOCA-135499976		4,958
Total for Assistance Listing 16.575				54,488
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	n/a		222,582
Equitable Sharing Program	16.922	n/a		63,091
TOTAL U.S. DEPARTMENT OF JUSTICE				340,161

(Continued)

WARREN COUNTY

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

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR				
Passed Through Ohio Department of Job and Family Services:				
<u>Employment Services Cluster</u>				
Employment Service/Wagner-Peyser Funded Activities	17.207	JFSCE\$23	\$	\$ 2,984
Employment Service/Wagner-Peyser Funded Activities	17.207	JFSCE\$24		1,104
Total for the Employment Service Cluster				4,088
Unemployment Insurance	17.225	Admin PY22		1,004
Unemployment Insurance	17.225	Program PY22		1,843
Unemployment Insurance	17.225	Admin PY23		33,040
Unemployment Insurance	17.225	Program PY23		310,234
Total for Assistance Listing 17.225				346,121
Trade Adjustment Assistance	17.245	JFSCTR22		481
Trade Adjustment Assistance	17.245	JFSCTR23		13
Total for the Trade Adjustment Assistance				494
<u>WIOA Cluster</u>				
WIOA Adult Program	17.258	SFY25		245,923
WIOA Adult Program	17.258	SFY26		37,873
WIOA Adult Program	17.258	OMJ Branding		1,815
WIOA Adult Program	17.258	JFSFW\$24		76
WIOA Adult Program	17.258	JFSFW\$BG		189
WIOA Adult Program	17.258	Admin FY23		89,487
WIOA Adult Program	17.258	Admin PY23		23,621
WIOA Adult Program	17.258	Admin FY24		17,281
WIOA Adult Program	17.258	SY25 State Special Project		85,460
WIOA Adult Program	17.258	SY25 State Special Project Admin		7,000
WIOA Adult Program	17.258	SFY24 Bus Resource Network		145,699
Total for Assistance Listing 17.258				654,424
WIOA Youth Activities	17.259	Admin PY22		77,201
WIOA Youth Activities	17.259	Admin PY23		83,652
WIOA Youth Activities	17.259	Program PY22	253,406	253,406
WIOA Youth Activities	17.259	Program PY23	1,047,134	1,047,134
WIOA Youth Activities	17.259	Program PY24	79,325	79,325
Total for Assistance Listing 17.259			1,379,865	1,540,718
WIOA Dislocated Worker Formula Grants	17.278	SFY24		14,007
WIOA Dislocated Worker Formula Grants	17.278	SFY25		79,512
WIOA Dislocated Worker Formula Grants	17.278	JFSCR\$23		69
WIOA Dislocated Worker Formula Grants	17.278	JFSCR\$24		25
WIOA Dislocated Worker Formula Grants	17.278	FY24 Rapid Response		46,463
WIOA Dislocated Worker Formula Grants	17.278	Admin FY23		60,420
WIOA Dislocated Worker Formula Grants	17.278	Admin PY23		15,797
WIOA Dislocated Worker Formula Grants	17.278	Admin FY24		24,139
Total for Assistance Listing 17.278				240,432
Total for the WIOA Cluster				2,435,574
TOTAL U.S. DEPARTMENT OF LABOR			1,379,865	2,786,277
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	n/a		39,820
Passed Through Ohio Department of Transportation:				
Highway Planning and Construction Program:				
WAR CR 282 0.97 King Ave. Bridge	20.205	106724		1,163,541
WAR TR 158-0.92 Stephens Road Bridge Replacement	20.205	117643		21,409
Total for Assistance Listing 20.205				1,184,950
<u>Federal Transit Cluster</u>				
COVID-19 - Federal Transit Formula Grants - ARPA	20.507	n/a		586,966
COVID-19 - Federal Transit Formula Grants - CRRSA	20.507	n/a		545,421
Federal Transit Formula Grants	20.507	n/a		14,112
Total for Assistance Listing 20.507				1,146,499
Total for Federal Transit Cluster				1,146,499
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,371,269	
<i>(Continued)</i>				

WARREN COUNTY

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> <i>Program / Cluster Title</i>	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
COVID-19 - Emergency Rental Assistance Program (ERA 2)	21.023	n/a	\$	\$ 4,800
COVID-19 Coronavirus State and Local Fiscal Recovery Funds <i>Passed Through Ohio Department of Jobs and Family Services:</i>	21.027	n/a	1,135,943	8,994,944
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Medicaid Unwinding Regular)	21.027	2023		6,107
Total for Assistance Listing 21.027			1,135,943	9,001,051
TOTAL U.S. DEPARTMENT OF TREASURY			1,135,943	9,005,851
<u>ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grants	90.404	Directive 2023-16		5,600
TOTAL ELECTION ASSISTANCE COMMISSION				5,600
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Title IV-E Prevention Program (Ohio Start)	93.472	G-2425-11-6211		76,092
MaryLee Allen Promoting Safe and Stable Families Program (Caseworker Visits)	93.556	G-2425-11-6211		5,027
MaryLee Allen Promoting Safe and Stable Families Program (Caseworker Visits Admin)	93.556	G-2425-11-6211		503
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Preservation)	93.556	G-2425-11-6211		8,400
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Preservation Operating)	93.556	G-2425-11-6211		5,209
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Reunification)	93.556	G-2425-11-6211		24,422
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Reunification Operating)	93.556	G-2425-11-6211		9,811
Total for Assistance Listing 93.556				53,372
Temporary Assistance for Needy Families (Regular)	93.558	FFY24		517,371
Temporary Assistance for Needy Families (Regular)	93.558	FFY25		189,978
Temporary Assistance for Needy Families (Administration)	93.558	FFY24		23,453
Temporary Assistance for Needy Families (Administration)	93.558	FFY25		6,857
Temporary Assistance for Needy Families (Fraud Awareness)	93.558	G-2425-11-6209		1,989
Temporary Assistance for Needy Families (Administration)	93.558	G-2425-11-6209	26,379	266,267
Temporary Assistance for Needy Families (Regular)	93.558	G-2425-11-6209	942,753	972,043
Temporary Assistance for Needy Families (Summer Youth)	93.558	G-2425-11-6209		5,384
Temporary Assistance for Needy Families (Administration)	93.558	FFY24		7,150
Total for Assistance Listing 93.558			969,132	1,990,492
Child Support Enforcement	93.563	G-2425-11-6210		1,735,509
<i>CCDF Cluster</i>				
Child Care and Development Block Grant (Administration)	93.575	G-2425-11-6209		1,209
Child Care and Development Block Grant (Non-Admin)	93.575	G-2425-11-6209		118,398
Child Care and Development Block Grant (Administration)	93.575	G-2425-11-6209		2,738
Child Care and Development Block Grant (Non-Admin)	93.575	G-2425-11-6209		87,794
Total for Assistance Listing 93.575				210,139
Total for the CCDF Cluster				210,139
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6211		54,277
Stephanie Tubbs Jones Child Welfare Services Program (Administration)	93.645	G-2425-11-6211		5,428
Total for Assistance Listing 93.645				59,705
Foster Care Title IV-E (Maintenance)	93.658	G-2425-11-6211		1,260,943
Foster Care Title IV-E (Admin & Training)	93.658	G-2425-11-6211		281,059
Foster Care Title IV-E (Contract Services)	93.658	G-2425-11-6211		835
Total Assistance Listing Number 93.658				1,542,837
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Adoption Assistance (Admin & Training)	93.659	G-2425-11-6211		1,119,258
Adoption Assistance (Non-recurring Adoption)	93.659	G-2425-11-6211		8,838
Total Assistance Listing Number 93.659				1,128,096
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	FFY24		99,109
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-2425-11-6209	52,560	91,983
Social Services Block Grant	93.667	G-2425-11-6209	17,640	31,895
Social Services Block Grant (Transfer)	93.667	G-2425-11-6209	478,817	478,817
Social Services Block Grant (Transfer)	93.667	G-2425-11-6209	134,358	134,358
Total for Assistance Listing 93.667			683,375	836,162

(Continued)

WARREN COUNTY

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> (Continued)				
Passed Through Ohio Department of Job and Family Services:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6211		29,149
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	2022		6,241
<u>Medicaid Cluster</u>				
Passed Through Ohio Department of Job and Family Services:				
Medical Assistance Program (50%)	93.778	G-2425-11-6209		10,377
Medical Assistance Program (50%)	93.778	G-2425-11-6209		4,719
Medical Assistance Program (75%)	93.778	G-2425-11-6209		437,280
Medical Assistance Program (75%)	93.778	G-2425-11-6209		112,657
Medical Assistance Program (Combined)	93.778	G-2425-11-6209		167,199
Medical Assistance Program (Combined)	93.778	G-2425-11-6209		58,000
Medical Assistance Program (Net)	93.778	G-2425-11-6209		99,998
Medical Assistance Program (Net)	93.778	G-2425-11-6209		38,532
Medical Assistance Program (Child Welfare Related)	93.778	G-2425-11-6211		2,183
Total for Assistance Listing 93.778				<u>930,945</u>
Total for the Medicaid Cluster				<u>930,945</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			1,652,507	8,598,739
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Passed Through Ohio Emergency Management Agency:				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		22,296
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003		106,554
Total for Assistance Listing 97.042				<u>128,850</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>128,850</u>
TOTAL FEDERAL AWARD EXPENDITURES			\$ 4,275,815	\$ 24,835,731

n/a - Direct award, no agency pass-through or other identifying number is available for this program.

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

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, U.S. Department of Treasury, and U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As discussed in Note B, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2024, the County made allowable transfers of \$81,824 from the Child Care Non-Admin program (Assistance Listing Number 93.575) to the TANF Admin program (Assistance Listing Number 93.558). The table below shows the County spent \$206,192 on the Child Care Non-Admin program. The amounts reported for the Child Care Non-Admin program on the Schedule excludes the amounts transferred to the TANF Admin program. The amounts transferred to the TANF Admin program are included as TANF Admin expenditures when disbursed. The following tables show the gross amounts drawn for the Child Care Non-Admin program during fiscal year 2024 and the amounts transferred to the TANF Admin program.

Child Care Non-Admin	\$ 288,016
Transfer to TANF Admin	<u>(81,824)</u>
Total Child Care Non-Admin	<u>\$ 206,192</u>

NOTE H – WORKFORCE INVESTMENT ACT

The County receives Workforce Investment Act (WIA) monies passed through the Ohio Department of Job and Family Services. Warren County, Butler County, and Clermont County together comprise WIA Area 12. Warren County serves as the Fiscal Agent for WIA Area 12. The amounts included on the Schedule are those solely expended by the Warren County Department of Jobs and Family Services and do not include the amounts disbursed by Area 12 to Butler County and/or Clermont County.



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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren 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 23, 2025. We also noted the County implemented Governmental Auditing Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections* and Governmental Auditing Standards Board (GASB) Statement No. 101, *Compensated Absences*.

Report on Internal Control Over Financial Reporting

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

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

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

Warren County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
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Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio
June 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

Warren County

Independent Auditor's Report on Compliance with Requirements

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

Page 3

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Warren 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 23, 2025. Our opinion also explained that the County adopted Governmental Accounting Standards No. 100 and No. 101 during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 23, 2025. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio
September 18, 2025

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WARREN COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	State and Local Fiscal Recovery Funds Community Development Block Grant Cluster Social Services Block Grant Medicaid Cluster Child Support Services
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



ANNUAL COMPREHENSIVE FINANCIAL REPORT

Warren County, Ohio
For The Year Ended December 31, 2024

WARREN COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2024**

*Matt Nolan
County Auditor*

*Prepared by the
Warren County Auditor's Office*



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For the Year Ended December 31, 2024

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WARREN COUNTY, OHIO

INTRODUCTORY SECTION

WARREN COUNTY AUDITOR

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June 23, 2025

To the Citizens of Warren County, Ohio:

I am pleased to submit the Annual Comprehensive Financial Report for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2024. The report has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*, in that the financial statements include all organizations, activities, and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. The Warren County Transportation Improvement District has been included as a discretely presented component unit of the County due to the significant relationship with the County.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.



Letter of Transmittal
For the Year Ended December 31, 2024

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. Its 400 square mile area serves a residential population estimated at 256,059 (U.S. Census Bureau Estimate). The County includes 11 townships, 8 villages, and 9 cities. The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school, library and special districts, and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the County Auditor is also the central disbursing agent, who by the issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County. The County Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission, and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The County Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The County Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the County Auditor's warrant. The County Treasurer must submit daily reports showing receipts, payments, and balances to the County Auditor. The County Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four-year terms are the Prosecuting Attorney, who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms.



Letter of Transmittal
For the Year Ended December 31, 2024

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system that are accounted for as enterprise funds.

Economic Outlook:

Population & Housing

The most recent Warren County population estimate is 256,059 persons, which is an increase of 43,366 persons or 20.4% from 212,693 persons in the 2010 Census. The annualized percent change is +1.6%, which is greater than the 0.83% increase for the State of Ohio and equal to the +1.6% percentage change nationally. Warren County's population estimate ranks as the 10th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 97,297 units, which is an increase of 804 units, or 0.83%, compared to 96,493 units previously. Nationally, home ownership is 65%.

A summary of Warren County's growth is demonstrated in the following tables:

Year	Number of County Building Permits Issued	Projected Cost
2015	2,402	\$266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844
2019	3,180	555,836,079
2020	3,321	402,542,644
2021	3,271	374,736,205
2022	2,898	288,923,550
2023	2,233	270,024,754
2024	2,717	401,461,360

Source: Warren County Building Inspection Department



Letter of Transmittal
For the Year Ended December 31, 2024

In tax year 2024, Warren County saw a decrease of residential new construction and began to see sale prices of residential property hold steady across the County. New construction assessed values decreased overall by 9.9%. Agri/Residential new construction decreased 15.5%, while Industrial increased by 226.6% and Commercial new construction increased by 52.3%.

Warren County New Construction Assessed Values:

Tax Year	Agri/Residential	Industrial	Commercial	Total
2015	\$78,197,600	\$2,990,920	\$6,526,230	\$87,714,750
2016	89,204,380	864,400	15,497,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260
2018	137,580,980	12,291,640	13,119,120	162,991,740
2019	142,279,200	2,337,690	20,033,020	164,649,910
2020	133,175,420	1,303,310	32,798,730	167,277,460
2021	138,715,910	1,924,360	19,848,370	160,488,640
2022	172,767,820	865,400	14,930,650	188,563,870
2023	164,571,700	1,288,720	9,839,150	175,699,570
2024	139,073,290	4,208,600	14,989,920	158,271,810

Note: Industrial/Commercial new construction assessed values do not include abated or exempted property.

Source: Warren County Auditor's Office

Education

Warren County residents have outstanding private and public educational opportunities. Several high-quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All these districts are well known for their high student graduation rate, with three districts achieving 5 Star ratings on the State of Ohio Report Card for the most recent reported year. Five of these districts were ranked in the top 25% statewide based on the most recently available performance index rankings, with Mason City Schools coming in at the highest in the County, and at number 40 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State, and Miami University.

Letter of Transmittal
For the Year Ended December 31, 2024

Warren County has a highly educated population relative to the state and national averages. 95% of Warren County adult residents have a high school degree as opposed to 91.6% for the State of Ohio and 89.4% nationally. The County ranks even higher in college graduates with 45.7% having a college degree compared to 30.9% in the State of Ohio and 35% nationally. This educated population provides many skilled workers for businesses and employers around the County.

Communities

Warren County enjoyed unparalleled success and growth in 2024. Every corner of the County advanced and prospered as tourism reached all-time highs. New businesses sprouted up within the County and long-time favorites expanded.

The Safest Cities Report recognized four of Warren County's communities as the "Safest Cities" in Ohio, more than all other Counties in Southwest Ohio combined.

The City of Franklin has begun a Renaissance. With three indoor and eight outdoor murals – there is a reason the town is known as the "City of Murals." Driving tours of the murals reveal a glimpse of the first three-story building west of the Alleghenies and the third Roebling suspension bridge built in the country. Franklin has also put significant effort in creating a seasonal farmer's market with locally grown products and produce. No city in Warren County is experiencing more of a revival than Franklin, with significant efforts being put in to revitalize the downtown area while maintaining the history of the city. New businesses have opened and even more have announced their plans to come and expand in Franklin.

The City of Mason is the largest city in Warren County and was recognized as the 5th best place for families to live in America by Fortune magazine. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top-ranking schools. Mason is home to some of the biggest attractions in Ohio. King's Island has repeatedly been recognized as one of the top Amusement Parks in the World. The Beast, Orion, Diamondback, Fireworks, blue ice cream; there is something for everyone.

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Springboro and its private business partners have opened an exciting new hub on the corner of State Routes 73 and 741 including a brewery, restaurants and a performing arts center. Over 500 businesses call Springboro home, including corporate headquarters, branch offices, and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad in which the community of Springboro hosted numerous, secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.



Letter of Transmittal
For the Year Ended December 31, 2024

Lebanon, the County seat, is the home of both historic interests and exciting new businesses. The most recent census showed substantial growth in Lebanon making it the second largest city in Warren County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 Presidents of the United States. The "Lamb" has experienced many renovations recently and must be seen. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit, and will soon be introducing a new addition that includes an art museum. The Lebanon Public Library is one of the finest in the State and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. As a city of festivals, Lebanon hosts many festivals each year including the Lebanon Country Music Festival, Lebanon Blues Festival, Country Applefest, Oktoberfest, Lebanon Christmas Horse-Drawn Carriage Parade and Festival, and multiple 3rd Friday events. Lebanon also hosts one of the largest YMCAs in the world, offering virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities, and sports fields.

Waynesville, located in the northwest part of the County, is recognized as "The Antique Capital of the Midwest." Main Street is home to numerous shops and restaurants that attract visitors from around the world. The annual Sauerkraut Festival is one of the largest in the region and brings folks from every direction both for the pungent treat and the amazing crafts. Nearby in Harveysburg, is the unforgettable Renaissance Festival where hundreds of thousands gather each summer to relive the 16th Century with some modern fun.

Travel and Tourism

Warren County is home to Fort Ancient, a UNESCO World Heritage site. Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

The Western and Southern Open Tennis Tournament, also known as the Cincinnati Open, is held in Mason each year. Notably, Mason and Warren County were successful in keeping the Cincinnati Open at the Mason Tennis Center. The property and event are expanding to a full two-week tournament and will include many activities and events throughout the year. Exciting projects are expected in the near future at the new Cincinnati Open.

King's Island Amusement Park is the most visited attraction in the region. It consistently is the second-most visited seasonal amusement park in the United States, trailing only Cedar Point near Cleveland. The Park was sold in 2023 to Six Flags, with promises made to not only maintain but expand on this beloved amusement park.



Letter of Transmittal
For the Year Ended December 31, 2024

The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. Whether by bike, rollerblade, hiking boot, or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air. The Great Miami River sits along the County's western edge and provides exciting river opportunities and a top-notch bike trail connecting many urban areas.

While waterways have long been part of Warren County's charm, Caesar Creek Lake located in Caesar Creek State Park near Waynesville was created in the late 1970's by damming Caesar Creek, a tributary of the Little Miami River. A marina hosts 112 boat slips, a retail store, concessions, and offers boat fuel. The marina and its amenities have allowed even more use of the popular boating and fishing destination.

Hundreds of thousands of sports fans flock to Warren County each year to hone their craft on the immaculate Warren County Sports Park fields. Soccer, lacrosse, baseball and softball players from across the country participate in tournaments nearly every weekend. In addition, international tournaments have been held on Warren County fields for Ultimate Frisbee. No matter the sport you play, Warren County has a facility that can accommodate your team.

Warren County's anchor attraction is most notably Kings Island Amusement Park, but we have an abundance of activities to choose from including: TPC Riverbend Golf Course, Camp Cedar Outdoor Resort, LaComedia Dinner Theater, and the Cincinnati Prime Outlets. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. year-round indoor water park brings additional visitors to its resort and conference center. The Ozone Zipline Adventures, the largest canopy zip line tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8-mile horse racing track, and four delectable restaurants. Warren County has dozens of breweries and amazing restaurants to meet every taste.

In 2013, Warren County's tourism industry surpassed \$1 billion in total annual sales for the first time in history, according to a study by Tourism Economics and the Ohio Tourism Division. That year, 8.3 million visitors to Warren County spent more than \$1.1 billion. Now, a report compiled by the Warren County Convention & Visitors Bureau (WCCVB), citing a July 2024 Tourism Economics report, shows the County welcomes more than 14.3 million visitors annually, generating \$1.7 billion in visitor spending and supporting more than 13,500 jobs. Warren County visitor spending also generates \$217 million in federal, state, and local taxes annually. Tourism supports one in every nine jobs in Warren County.



Letter of Transmittal
For the Year Ended December 31, 2024

Major Initiatives and Future Outlook

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office completed over \$21.0 million worth of improvements in 2024 and has an estimated \$75 million of scheduled improvements to be completed in 2025 through 2030. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized over future years. Noteworthy improvements in 2024 include \$3.0 million of road resurfacing and bridge replacements on Lower Springboro Road, Roachester-Cozaddale Road, Mason-Morrow-Milgrove Road, and McClure Road. Improvements scheduled for 2025 include bridge replacements on Township Line Road, Mason-Morrow-Milgrove Road, Dry Run Road and Stephens Road, as well as finishing an Advanced Warning Traffic system on Wilmington Road at Clarksville Road. The Engineer's Office also works closely with the Warren County Transportation Improvement District (TID). In 2024, the TID completed the widening of State Route 48 to five lanes between US Route 22/State Route 3 and Saddle Creek Lane/Ridgeview Lane, the roundabout at Mason-Morrow-Milgrove Road and Columbia Road and improvements on Kings Mills Road at Kings Island Drive. A roundabout at Columbia Road and Davis Road/Myrtle Ave was also substantially completed in 2024, with the final work items to be completed in 2025. In 2025, the TID is widening State Route 63 between Union Road and State Route 741, widening Fields-Ertel Road between Snider Road and Wilkens Blvd, constructing a roundabout at Wilkens Blvd and Bardes Road and extending Wilkens Blvd north of Socialville-Fosters Road. The TID also plans to construct a bridge replacement on Franklin-Trenton Road and begin construction on a roundabout on State Route 741 at Greentree Road in late 2025.
- The main focus of the Department of Facilities Management is the planning, construction, and maintenance of County facilities and grounds. Their goal is to maximize the use and efficiency of existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on security and life safety to ensure a safe environment for the public and staff. Preventative maintenance programs are in place to lengthen the lifespan of the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Demolished the former Warren County Jail and Swat Building.
- Began construction on the new 27,000 square feet Warren County Court Building.
- Moved the former Jail HVAC chiller to the Administration Building to replace the secondary unit.
- Built new elevated supervisor workstations in the 911 Dispatch Center and demolished the old supervisor area.
- Replaced three roof-top HVAC units on the east end of the Common Pleas Courts Building.
- Installed a new asphalt driveway to the tower site building at Snider Road in Mason.

Letter of Transmittal
For the Year Ended December 31, 2024

- Replaced the fuel oil boiler on the east side of Common Pleas Courts with two new high efficiency natural gas boilers.
- Updated the security fencing at the Juvenile Detention Center.
- Replaced the flooring at the Lebanon BMV.
- Installed a new concrete parking area and additional dumpster pads at the Jail.
- Replaced the cracked piping in the Administration Building underground sump pump vault.
- Replaced and added multiple cooling units in the Telecom equipment rooms.
- Began replacement of the building access and HVAC controls at the Administration Building.
- Painted the Lebanon BMV and Exam Station.
- Replaced the public counter and workstations in the Early Voting area of Board of Elections.
- Replaced the furniture and front reception area in the Water & Sewer Department at 406 Justice Drive.
- Installed new interior building signage throughout the Common Pleas Courts Building and the Old Administration Building.
- Completed the Criteria Architect Phase for the new Criminal Suppression Headquarters with Champlin Architecture.
- Selected Conger Construction and MSP Design as the Design-Build Team for the new Criminal Suppression Headquarters and began the design phase for the new facility.

Financial Information

The County has prepared financial statements following GASB Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, since 2003.

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. The MD&A provides an assessment of the County's finances for 2024. The analysis focus in the MD&A is on major funds.

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.



Letter of Transmittal
For the Year Ended December 31, 2024

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered, and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users' details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.



Letter of Transmittal
For the Year Ended December 31, 2024

Debt Administration

During 2023, Warren County paid off its remaining outstanding general obligation bonds in full. Excluding debt reported in the enterprise funds, the County has special assessment bonds, tax increment district revenue bonds and Ohio Public Works Commission loans outstanding at December 31, 2024. The County maintains an underlying "Aaa" rating from Moody's Investors Service, Inc.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2024. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report whose contents conform to program standards. Such annual comprehensive financial reports must also satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The County has received a Certificate of Achievement for the last 33 years (1991 - 2023). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 2024.



Letter of Transmittal
For the Year Ended December 31, 2024

Acknowledgments

The publication of this report is a continuation of the level of professionalism the Warren County Auditor's office has strived to attain, and it significantly increases the accountability of Warren County government to its taxpayers.

The preparation of this annual comprehensive financial report would not have been possible without the cooperation of the County elected officials and their staff. I would also like to recognize the following people for their exceptional contribution to this effort.

Diane Gray, Director of Financial Operations – Auditor's Office

Brian Aquino, Auditor's Office

Brenda Quillen, Auditor's Office

Sincerely,

A handwritten signature in black ink that reads "Matt Nolan".

Matt Nolan,
Warren County Auditor



***List of Elected Officials
For the Year Ended December 31, 2024***

Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove, M.D.
Engineer	Neil Tunison, P.E., P.S.
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

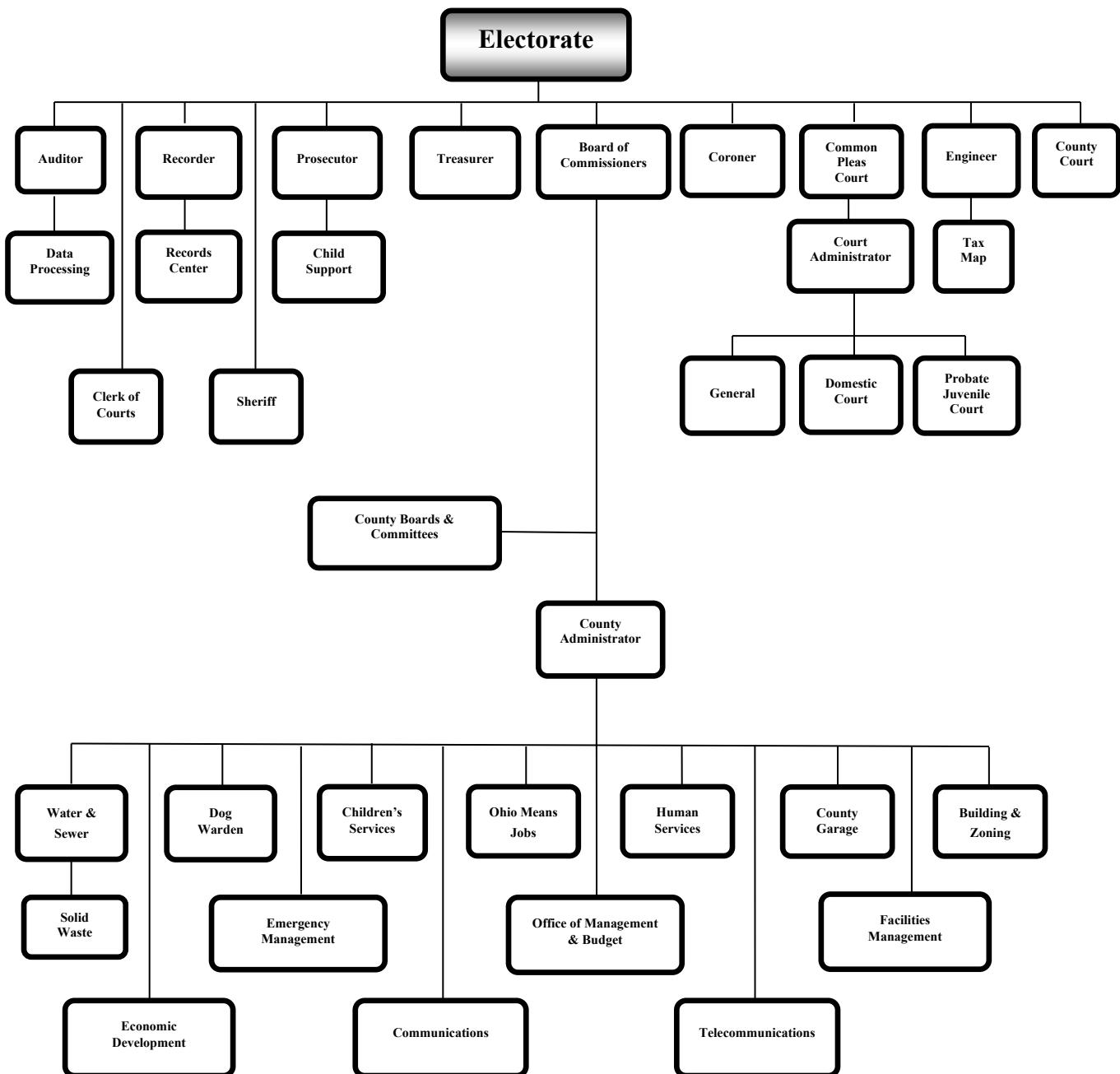
JUDGES

Common Pleas Judges: General Division	Donald E. Oda Timothy N. Tepe Robert W. Peeler
Domestic Relations	Jeffrey T. Kirby
Juvenile/Probate	Joseph W. Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer



County Organizational Chart

For the Year Ended December 31, 2024



County Boards and Committees

County Budget Commission Board
Board of Developmental Disabilities
Soldiers' Relief Commission
Workforce Investment Board

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

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

Presented to

**Warren County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Monell

Executive Director/CEO



WARREN COUNTY, OHIO

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the County Commissioners:

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Warren County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Board of Developmental Disabilities Fund, and Senior Citizens Service Levy Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 23, 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.

Warren County
Independent Auditor's Report
Page 4



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2025



Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

This discussion and analysis of Warren County's (the County) financial performance provides an overview of the County's financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, notes to the basic financial statements, and the financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2024 are as follows:

- Total net position of the County increased by \$5.1 million – due to a \$2.9 million increase in governmental activities and a \$2.2 million increase in business-type activities, after factoring in restatements for the implementation of GASB Statement No. 101, *Compensated Absences*.
- The General Fund had an increase in fund balance of \$17.2 million, or 18.1%, compared with the fund balance reported one year prior.
- The County had \$219.2 million in expenses related to governmental activities; \$64.1 million (29.3%) of these expenses were offset by program specific charges for services and grants and contributions. This is down from 2023, when 35.0% of these expenses were offset by program specific charges.
- General Fund actual expenditures were \$9.6 million less than budgeted. The General Fund reported a \$8.2 million increase in budgetary fund balance for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business. They report information about the County as a whole, including the Transportation Improvement District – the County's discretely presented component unit. A separately issued audit report containing financial statements is available from the Secretary-Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

The Statement of Net Position includes all of the County's assets, liabilities, deferred outflows of resources and deferred inflows of resources, with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide financial statements also report the County's net position and how it has changed. Net position is one way to measure financial health. Over time, increases or decreases in net position indicate whether financial health is improving or deteriorating.

The government-wide financial statements of the County are divided into two categories:

- **Governmental Activities** – Most of the County's services are reported here and include general government, public safety, public works, health, human services, and community and economic development. The majority of these services are funded by taxes and intergovernmental revenues.
- **Business-Type Activities** – These activities include water, sewer, sheriff rotary, communications rotary, and storm water. These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's major funds, not the County as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into three categories: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds.

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 spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of the governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental funds' Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental funds' Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds – General Fund, Board of Developmental Disabilities Fund, and the Senior Citizens Service Levy Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds—The County maintains two different types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations.

Internal Service funds are used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employees and medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases. The services provided by these funds predominately benefit governmental rather than the business-type functions. For this reason, they have been included within the governmental activities' column in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The Water, Sewer and Sheriff funds are considered major enterprise funds of the County. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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 statements, as they represent resources not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds consist of custodial funds.

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

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Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2024, as compared to 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	383,634,986	\$ 372,806,233	\$ 68,374,423	\$ 67,310,799	\$ 452,009,409	\$ 440,117,032
Capital Assets, Net	234,049,373	229,328,443	231,931,734	230,702,875	465,981,107	460,031,318
Total Assets	617,684,359	602,134,676	300,306,157	298,013,674	917,990,516	900,148,350
Deferred Outflows of Resources	35,551,780	51,876,877	5,869,292	8,760,583	41,421,072	60,637,460
Liabilities						
Current Liabilities	26,780,287	32,420,858	4,254,117	4,771,112	31,034,404	37,191,970
Long-Term Liabilities:						
Due Within One Year	1,834,004	1,826,106	1,703,920	1,686,353	3,537,924	3,512,459
Due More Than One Year:						
Other Amounts	19,032,521	12,468,944	21,598,264	22,104,256	40,630,785	34,573,200
Net Pension Liability	97,216,392	106,265,671	15,769,192	17,289,852	112,985,584	123,555,523
Net OPEB Liability	-	2,247,381	-	365,658	-	2,613,039
Total Liabilities	144,863,204	155,228,960	43,325,493	46,217,231	188,188,697	201,446,191
Deferred Inflows of Resources	72,232,192	65,566,818	433,990	317,121	72,666,182	65,883,939
Net Position						
Net Investment in Capital Assets	222,717,750	223,024,248	210,873,009	208,022,487	433,590,759	431,046,735
Restricted	130,656,153	120,476,747	689,308	-	131,345,461	120,476,747
Unrestricted	82,766,840	89,714,780	50,853,649	52,217,418	133,620,489	141,932,198
Total Net Position	\$ 436,140,743	\$ 433,215,775	\$ 262,415,966	\$ 260,239,905	\$ 698,556,709	\$ 693,455,680

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2024, the County's total net position was \$698.6 million.

The net pension liability is the largest single liability reported by the County at December 31, 2024 and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27*. The net other postemployment benefits (OPEB) asset is reported pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this report will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension and OPEB assets.



Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

GASB standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB Statement Nos. 68 and 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 Statement Nos. 68 and 75 require the net pension and OPEB asset and the net pension liability 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.

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 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 the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing 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.

Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

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 (when reported) are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB Statement Nos. 68 and 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 asset, net OPEB asset, and net pension liability, respectively, not accounted for as deferred inflows/outflows.

The largest portion of the County's net position (\$433.6 million or 62.1%) reflects its investment in capital assets (e.g., land, buildings and improvements, infrastructure, and equipment, etc.); less related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, therefore, these assets are not available for future spending.

An additional portion of the County's net position (\$131.3 million or 18.8%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$133.6 million, comprised of \$82.8 million in governmental activities and \$50.9 million in business-type activities.

Overall, net position increased \$5.1 million, or 0.7%. Net position for governmental activities increased \$2.9 million, while net position for business-type activities increased \$2.2 million, after factoring in restatements for the implementation of GASB Statement No. 101, *Compensated Absences*.

The County's assets increased in 2024, largely due to controlled spending, which kept expenses to 96.0% and 93.5% of total revenues for the year for governmental activities and business-type activities, respectively. Additionally, property tax receivable rose by 10.0%, driven by higher assessed property valuations and an increase in the direct tax rate (\$6.28 per \$1,000 of assessed value in 2023 to \$7.78 per \$1,000 of assessed value in 2024).

Total liabilities saw a significant decline. Approximately half of this decrease resulted from a significant reduction in net pension liability, as the state-wide retirement system experienced double-digit investment gains during the measurement period, strengthening future pension resources. The remainder was due to decreased unearned revenue, as the County continued deploying pandemic-related grant funding towards eligible projects.



Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

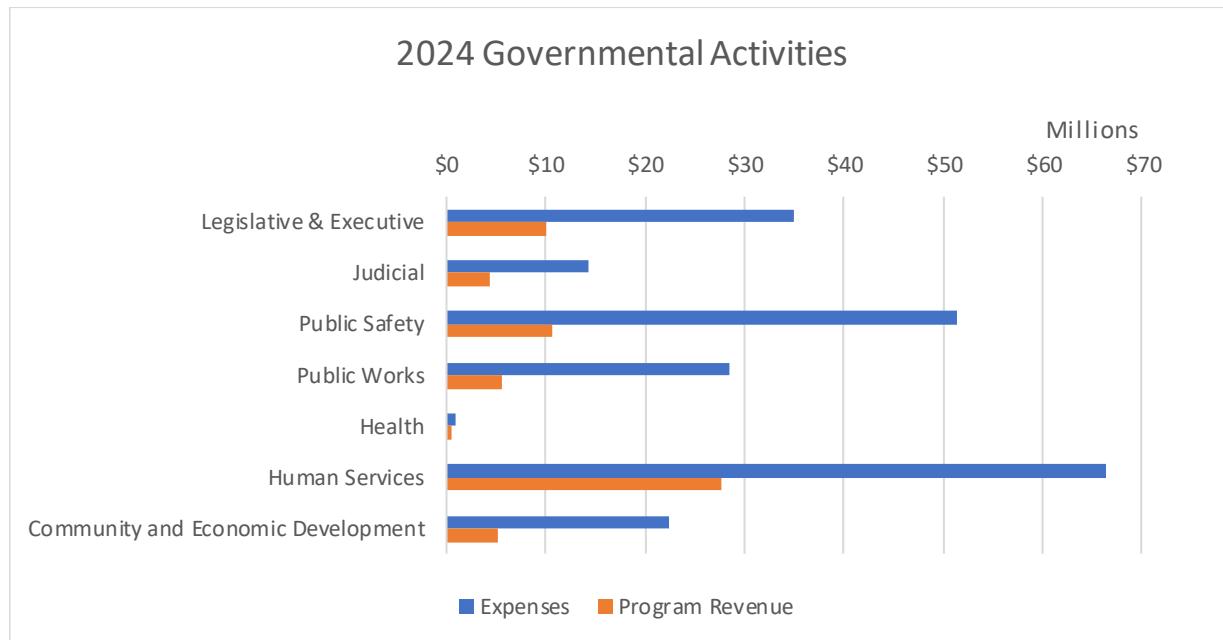
In order to further understand what makes up the changes in net position for the current year, the following table provides further details regarding the results of activities for 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for Services and Sales	\$ 20,643,337	\$ 18,730,502	\$ 36,780,449	\$ 32,444,141	\$ 57,423,786	\$ 51,174,643
Operating Grants and Contributions	38,902,366	35,365,661	17,682	16,656	38,920,048	35,382,317
Capital Grants and Contributions	4,599,050	11,596,862	9,974,603	10,142,942	14,573,653	21,739,804
General Revenues:						
Property Taxes	60,379,430	49,358,684	-	-	60,379,430	49,358,684
Sales Taxes	61,303,877	62,469,837	-	-	61,303,877	62,469,837
Payments In Lieu of Taxes	1,076,898	1,682,399	-	-	1,076,898	1,682,399
Motor Vehicle and Gasoline Taxes	14,186,913	13,720,879	-	-	14,186,913	13,720,879
Shared Revenues	11,836,744	10,215,346	-	-	11,836,744	10,215,346
Investment Earnings	14,974,136	17,941,468	1,406,132	1,207,729	16,380,268	19,149,197
Miscellaneous	481,587	413,230	32,720	86,274	514,307	499,504
Total Revenues	<u>228,384,338</u>	<u>221,494,868</u>	<u>48,211,586</u>	<u>43,897,742</u>	<u>276,595,924</u>	<u>265,392,610</u>
Expenses						
General Government:						
Legislative and Executive	35,065,314	29,250,684	-	-	35,065,314	29,250,684
Judicial	14,339,299	13,126,416	-	-	14,339,299	13,126,416
Public Safety	51,420,362	48,233,237	-	-	51,420,362	48,233,237
Public Works	28,578,990	26,007,205	-	-	28,578,990	26,007,205
Health	878,701	923,484	-	-	878,701	923,484
Human Services	66,285,827	59,143,215	-	-	66,285,827	59,143,215
Community and Economic Development	22,388,322	11,070,127	-	-	22,388,322	11,070,127
Interest and Fiscal Charges	218,225	124,964	-	-	218,225	124,964
Business-Type Activities:						
Water	-	-	23,075,235	20,809,628	23,075,235	20,809,628
Sewer	-	-	15,758,104	15,072,820	15,758,104	15,072,820
Sheriff	-	-	5,912,798	6,334,861	5,912,798	6,334,861
Communications Rotary	-	-	65,995	92,381	65,995	92,381
Storm Water	-	-	267,745	270,653	267,745	270,653
Total Expenses	<u>219,175,040</u>	<u>187,879,332</u>	<u>45,079,877</u>	<u>42,580,343</u>	<u>264,254,917</u>	<u>230,459,675</u>
Changes in Net Position	9,209,298	33,615,536	3,131,709	1,317,399	12,341,007	34,932,935
Beginning Net Position	433,215,775	399,600,239	260,239,905	258,922,506	693,455,680	658,522,745
GASB 101 Restatement	(6,284,330)	-	(955,648)	-	(7,239,978)	-
Restated Beginning Net Position	<u>426,931,445</u>	<u>399,600,239</u>	<u>259,284,257</u>	<u>258,922,506</u>	<u>686,215,702</u>	<u>658,522,745</u>
Ending Net Position	<u>\$ 436,140,743</u>	<u>\$ 433,215,775</u>	<u>\$ 262,415,966</u>	<u>\$ 260,239,905</u>	<u>\$ 698,556,709</u>	<u>\$ 693,455,680</u>

Overall, the County experienced a significant increase in total expenses compared to 2023. During 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. The impact of this implementation resulted in a restated increase of \$6.3 million to 2023 compensated absences reported in the governmental activities and a \$1.0 million restated increase to 2023 compensated absences reported in the business-type activities. Other sources for the increase are discussed below.

Governmental Activities

The four functions with the largest expenses are human services, public safety, public works, and general government.



Human services comprise 30.2% of total expenses and continues to be the largest program expense of the County, comprising of services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families.

Human services expenses increased 12.1% in 2024 reflecting higher participation in County human service programs and the hiring of additional personnel to support growing service demands. Of the \$66.3 million spent in 2024, \$27.6 million was funded by program revenues, taxpayers covering the remaining \$38.7 million.

Public safety programs, which constituted 23.5% of total program expenses, experienced an increase of 6.6%, driven by higher salaries, benefits and inflationary costs. Of the \$51.4 million spent in 2024, \$10.8 million was covered by program revenues, while taxpayers funded the remaining \$40.7 million.

Public works programs accounted for 13.0% of total program expenses and during 2024, experienced an increase of 9.9%. This function was impacted by general inflationary costs and ARPA reimbursements toward water improvements. Of the \$28.6 million spent in 2024, \$5.6 million was covered by program revenues and the remaining \$22.9 million was funded by tax payers.



General government expenses were \$49.4 million and were for legislative, executive, and judicial activities. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. This category included a \$4.2 million loss from the demolition of the old county court and jail facilities and costs associated with contracted services for the County's sexennial real estate appraisal. General government expenses represented 22.5% of total program expenses, with \$14.3 million funded by program revenues and the remaining \$35.1 million covered by taxpayers.

Community and economic development expenses saw a notable increase, due to the County's \$12 million contribution toward renovations at the Cincinnati Open tennis campus.

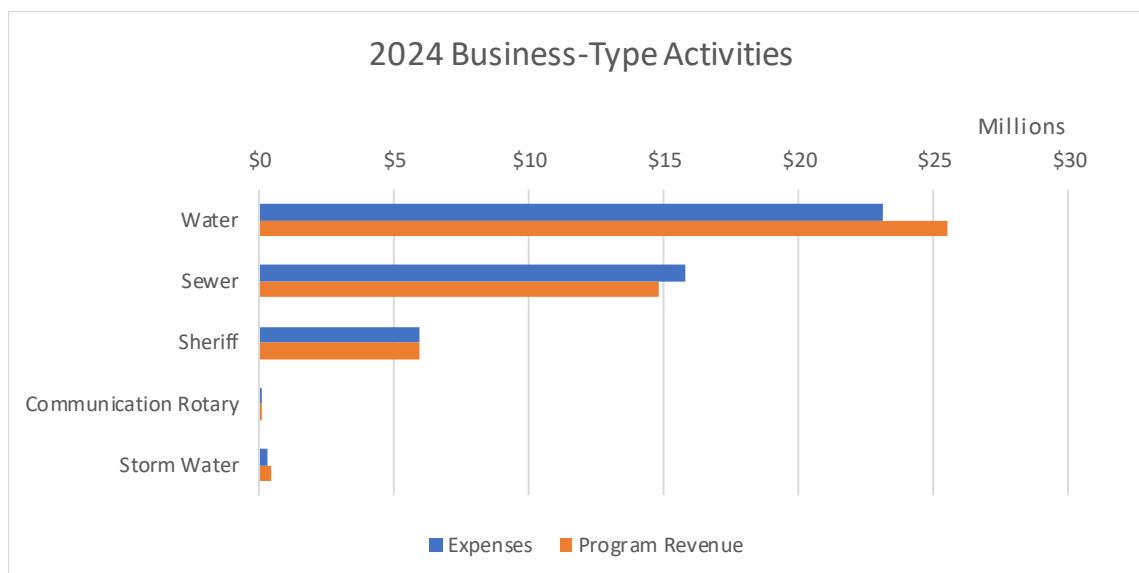
Revenue sources for governmental activities amounted to \$228.4 million, with property taxes, sales taxes, and payments in lieu of taxes comprising 53.8% of the total. These revenues increased by \$9.2 million (or 8.1%) from 2023, driven by higher assessed property valuations and a tax rate increase. Capital grants and contributions declined compared to 2023, primarily due to funding provided by the Ohio Department of Transportation in 2023 towards the King Avenue bridge project.

Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water—with water and sewer making up \$38.8 million of total expenses, or 86.1%.

Total revenues increased by \$4.3 million, driven by an expanding customer base and rate increases of 7.5% for water and 7.0% for sewer services. Meanwhile, total expenses were higher in 2024 by \$2.5 million, largely due to the \$1.0 million restatement following the implementation of GASB Statement No. 101 and general inflationary pressures.

Business-type activities receive no support from tax revenues and remain self-supporting.





Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The financial statements for the County's major governmental funds are presented after the Statement of Activities. The County's governmental funds reported a combined fund balance of \$265.9 million, which is an increase of \$5.4 million over last year's total of \$260.5 million. Of the \$265.9 million fund balance, \$107.7 million is unassigned.

The following table presents the fund balances at December 31, 2024 and December 31, 2023 and the associated change.

	Fund Balance December 31, 2024	Fund Balance December 31, 2023	Increase (Decrease)
General	112,383,128	\$ 95,140,267	\$ 17,242,861
Board of Developmental Disabilities	48,225,436	43,820,787	4,404,649
Senior Citizens Service Levy	5,190,474	5,587,821	(397,347)
Nonmajor Governmental	<u>100,068,427</u>	<u>115,962,180</u>	<u>(15,893,753)</u>
	<u>\$ 265,867,465</u>	<u>\$ 260,511,055</u>	<u>\$ 5,356,410</u>

The General Fund experienced a \$17.2 million increase in fund balance. The Board of Developmental Disabilities Fund experienced an increase of \$4.4 million. The Senior Citizens Service Levy fund balance decreased by \$0.4 million from prior year. Revenue in these funds was largely driven by the increase in assessed property valuations and resulting boost in property tax and intergovernmental revenue. Additionally, the Board of Developmental Disabilities Fund benefited from a direct tax rate increase—\$2.50 per \$1,000 of assessed value in 2023 to \$4.00 per \$1,000 of assessed value in 2024—as well as higher Medicaid waiver match reimbursements. These reimbursements, based on services provided by 2022, reflected lingering effects from the pandemic.

The growth in revenue in the Senior Citizens Service Levy was offset by increased costs by the Council on Aging of Southwestern Ohio to provide elderly services during 2024.

Explanations for the changes in the County's major enterprise funds follow the same explanations as provided in the assessment of the business-type activities noted earlier. This is because enterprise funds are accounted for using full accrual accounting – the same basis used in the government-wide financial statements.



Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2024, his estimations ended with a positive variance of \$23.3 million, due to better than expected property tax collections and investment earnings.

During the course of 2024, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$13.4 million. Actual expenditures were less than the final budget by \$9.6 million – with the largest variances within Legislative and Executive of \$4.1 million and \$2.9 million in Public Safety due to conservative budgeting. The fund balance was \$33.8 million better than initially projected in the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 14,576,127	\$ 14,308,489	\$ 2,942,435	\$ 2,942,435	\$ 17,518,562	\$ 17,250,924
Construction in Progress	32,901,297	24,451,881	68,178,642	61,346,429	101,079,939	85,798,310
Land Improvements	5,281,142	4,893,278	243,467,875	238,981,151	248,749,017	243,874,429
Buildings, Structures, and Improvements	123,073,983	131,593,879	133,300,069	133,152,195	256,374,052	264,746,074
Furniture, Fixtures, and Equipment	46,387,043	43,773,874	10,884,671	9,789,636	57,271,714	53,563,510
Infrastructure	128,092,886	124,801,458	-	-	128,092,886	124,801,458
Right-To-Use Lease and IT Subscription Assets	3,850,243	2,647,733	-	-	3,850,243	2,647,733
Less: Accumulated Depreciation	(120,113,348)	(117,142,149)	(226,841,958)	(215,508,971)	(346,955,306)	(332,651,120)
Total Capital Assets, Net	<u>\$ 234,049,373</u>	<u>\$ 229,328,443</u>	<u>\$ 231,931,734</u>	<u>\$ 230,702,875</u>	<u>\$ 465,981,107</u>	<u>\$ 460,031,318</u>

The County's investment in capital assets (net of accumulated depreciation and related debt) for governmental and business-type activities as of December 31, 2024 amounted to \$222.7 million and \$210.9 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, right-to-use lease and IT subscription assets and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$4.7 million due to ongoing infrastructure improvements, such as the road and bridge work on King Avenue, and facility improvements, including a new County Court construction project and camera surveillance system. Capital assets, net of accumulated depreciation in the business-type activities increased \$1.2 million because of continued water main replacement projects and wastewater treatment plan upgrades. See Note 10 to the basic financial statements for additional details on capital assets.

Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

Debt Administration

At December 31, 2024, the County had total bonded debt outstanding of \$1.0 million, of which \$0.1 million is due within one year. The special assessment debt of \$1.0 million is debt for which the County is liable in the event of default by property owners subject to the assessment.

The County also had outstanding principal of \$1.8 million in Tax Increment District Revenue Bonds and \$0.1 million in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$15.6 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$5.1 million in OWDA Loans outstanding at December 31, 2024.

See Note 14 to the basic financial statements for additional details on the long-term debt of the County.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County's central location has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in Mason, Deerfield Township, Lebanon, and South Lebanon, has contributed to the County's economic development. In addition, greater Dayton's expansion south, has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe, Springboro, and Turtlecreek Township. The County's business base is extremely diverse with many area companies concentrated in the sectors of information technology, research and development, advanced manufacturing, logistics and distribution, bio-health, and service-related industries.

The Warren County Office of Economic Development continues to create new job opportunities and foster capital investment throughout the County. In 2024, the County welcomed 20 new projects – both new to the region and expansion. In total, the 20 projects accounted for 2,651 new jobs within the County, along with over 1,092,892 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the cities of Mason, Lebanon, Franklin and Springboro. The total level of capital investment through new construction and equipment purchases was \$207 million across the 20 projects.

Two major projects announced in 2024 were Proctor & Gamble's 500,000 square foot expansion project which is estimated to create 1,500 new jobs, and a \$45 million expansion project at Atricure, which is anticipated to bring 400 new jobs to Warren County.

This growth indicates the existing business base continues to view the County as a great place to expand and conduct operations.



Management's Discussion and Analysis
For the Year Ended December 31, 2024

Unaudited

The County remains in strong financial shape largely due to consistent conservative budgeting. For 2025, total General Fund revenues are estimated at \$105.6 million, which is 12.1% less than actual cash received in fiscal year 2024. The General Fund's original budget for appropriations of anticipated expenses for 2025 was \$95.2 million as compared to \$108.8 million in cash expenditures at the end of 2024.

REQUESTS FOR INFORMATION

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 Matt Nolan, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government			Component Unit
			Total	Transportation
	Governmental Activities	Business-Type Activities		Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 257,555,769	\$ 61,188,597	\$ 318,744,366	\$ 18,095,793
Cash and Cash Equivalents with Fiscal Agent	13,531,362	0	13,531,362	0
Cash in Segregated Accounts	193,607	0	193,607	0
Receivables:				
Taxes	77,152,184	0	77,152,184	0
Payments in Lieu of Taxes	1,456,513	0	1,456,513	0
Accounts	664,206	6,406,341	7,070,547	0
Intergovernmental	18,237,584	4,465	18,242,049	783,154
Interest	3,413,263	0	3,413,263	0
Special Assessments	1,280,003	440,709	1,720,712	0
Loans	543,415	0	543,415	0
Leases	358,726	0	358,726	0
Internal Balances	1,924,818	(1,924,818)	0	0
Inventory of Supplies at Cost	955,456	1,381,187	2,336,643	0
Prepaid Items	2,118,529	11,709	2,130,238	0
Prepaid Water Contract	0	176,925	176,925	0
Net Pension Asset	922,124	149,576	1,071,700	0
Net OPEB Asset	3,327,427	539,732	3,867,159	0
Non-Depreciable Capital Assets	47,477,424	71,121,077	118,598,501	0
Depreciable Capital Assets, Net	186,571,949	160,810,657	347,382,606	0
Total Assets	617,684,359	300,306,157	917,990,516	18,878,947
Deferred Outflows of Resources:				
Pension	32,557,344	5,381,683	37,939,027	0
OPEB	2,994,436	487,609	3,482,045	0
Total Deferred Outflows of Resources	35,551,780	5,869,292	41,421,072	0
Liabilities:				
Accounts Payable	9,780,511	1,864,305	11,644,816	1,191,286
Accrued Wages and Benefits Payable	3,765,305	516,112	4,281,417	0
Intergovernmental Payable	2,249,434	728,042	2,977,476	0
Retainage Payable	563,087	352,060	915,147	0
Deposits Payable	2,047,353	793,598	2,840,951	0
Claims Payable	1,651,817	0	1,651,817	0
Unearned Revenue	6,669,041	0	6,669,041	0
Matured Compensated Absences Payable	42,508	0	42,508	0
Accrued Interest Payable	11,231	0	11,231	0
Long-Term Liabilities:				
Due Within One Year	1,834,004	1,703,920	3,537,924	0
Due More Than One Year:				
Net Pension Liability	97,216,392	15,769,192	112,985,584	0
Other Amounts Due in More Than One Year	19,032,521	21,598,264	40,630,785	0
Total Liabilities	144,863,204	43,325,493	188,188,697	1,191,286

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Deferred Inflows of Resources:				
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	68,748,512	0	68,748,512	0
Leases	335,767	0	335,767	0
Pension	1,158,715	112,042	1,270,757	0
OPEB	1,989,198	321,948	2,311,146	0
Total Deferred Inflows of Resources	72,232,192	433,990	72,666,182	0
Net Position:				
Net Investment in Capital Assets	222,717,750	210,873,009	433,590,759	0
Restricted For:				
Capital Projects	10,890,151	0	10,890,151	0
Debt Service	3,771,224	0	3,771,224	0
General Government - Legislative and Executive	10,043,034	0	10,043,034	0
General Government - Judicial	6,109,494	0	6,109,494	0
Public Safety	6,419,482	0	6,419,482	0
Public Works	17,310,610	0	17,310,610	0
Health	1,285,111	0	1,285,111	0
Human Services	66,480,436	0	66,480,436	0
Community and Economic Development	4,053,451	0	4,053,451	0
Post-employment Benefits	4,249,551	689,308	4,938,859	0
Youth Services:				
Expendable	24,707	0	24,707	0
Nonexpendable	18,902	0	18,902	0
Unrestricted	82,766,840	50,853,649	133,620,489	17,687,661
Total Net Position	\$ 436,140,743	\$ 262,415,966	\$ 698,556,709	\$ 17,687,661

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 35,065,314	\$ 8,749,049	\$ 1,287,915	\$ 0
Judicial	14,339,299	4,202,783	99,050	0
Public Safety	51,420,362	4,575,285	6,160,547	28,558
Public Works	28,578,990	276,918	2,029,745	3,335,098
Health	878,701	573,735	41,239	0
Human Services	66,285,827	2,260,562	24,826,163	522,116
Community and Economic Development	22,388,322	5,005	4,457,707	713,278
Interest and Fiscal Charges	218,225	0	0	0
Total Governmental Activities	219,175,040	20,643,337	38,902,366	4,599,050
Business-Type Activities:				
Water	23,075,235	18,640,537	0	6,878,845
Sewer	15,758,104	11,721,839	0	3,095,758
Sheriff	5,912,798	5,943,315	17,682	0
Communications Rotary	65,995	47,871	0	0
Storm Water	267,745	426,887	0	0
Total Business-Type Activities	45,079,877	36,780,449	17,682	9,974,603
Total Primary Government	\$ 264,254,917	\$ 57,423,786	\$ 38,920,048	\$ 14,573,653
Component Unit:				
Transportation Improvement District	\$ 33,472,134	\$ 49,046	\$ 0	\$ 25,670,889
Total Component Unit	\$ 33,472,134	\$ 49,046	\$ 0	\$ 25,670,889
General Revenues:				
Property and Other Taxes				
Payments in Lieu of Taxes				
Sales Taxes				
Motor Vehicle and Gasoline Taxes				
Shared Revenues, Unrestricted				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position Beginning of Year, as previously presented				
Implementation of GASBS No. 101				
Net Position Beginning of Year, restated				
Net Position End of Year				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				Component Unit
Governmental Activities	Business-Type Activities	Total		Transportation Improvement District
\$ (25,028,350)	\$ 0	\$ (25,028,350)		
(10,037,466)	0	(10,037,466)		
(40,655,972)	0	(40,655,972)		
(22,937,229)	0	(22,937,229)		
(263,727)	0	(263,727)		
(38,676,986)	0	(38,676,986)		
(17,212,332)	0	(17,212,332)		
(218,225)	0	(218,225)		
<u>(155,030,287)</u>	<u>0</u>	<u>(155,030,287)</u>		
0	2,444,147	2,444,147		
0	(940,507)	(940,507)		
0	48,199	48,199		
0	(18,124)	(18,124)		
0	159,142	159,142		
<u>0</u>	<u>1,692,857</u>	<u>1,692,857</u>		
<u>(155,030,287)</u>	<u>1,692,857</u>	<u>(153,337,430)</u>		
			\$ (7,752,199)	
			<u>\$ (7,752,199)</u>	
60,379,430	0	60,379,430		0
1,076,898	0	1,076,898		0
61,303,877	0	61,303,877		0
14,186,913	0	14,186,913		0
11,836,744	0	11,836,744		0
14,974,136	1,406,132	16,380,268		747,443
481,587	32,720	514,307		0
<u>164,239,585</u>	<u>1,438,852</u>	<u>165,678,437</u>		<u>747,443</u>
9,209,298	3,131,709	12,341,007		(7,004,756)
433,215,775	260,239,905	693,455,680		24,692,417
(6,284,330)	(955,648)	(7,239,978)		0
<u>426,931,445</u>	<u>259,284,257</u>	<u>686,215,702</u>		<u>24,692,417</u>
<u>\$ 436,140,743</u>	<u>\$ 262,415,966</u>	<u>\$ 698,556,709</u>		<u>\$ 17,687,661</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 101,757,127	\$ 35,240,627	\$ 6,818,786	\$ 110,192,673	\$ 254,009,213
Cash and Cash Equivalents with Fiscal Agent	0	13,531,362	0	0	13,531,362
Cash in Segregated Accounts	193,607	0	0	0	193,607
Receivables:					
Taxes	41,327,596	26,473,739	8,751,807	599,042	77,152,184
Payments in Lieu of Taxes	0	0	0	1,456,513	1,456,513
Accounts	338,578	22,133	0	252,776	613,487
Intergovernmental	3,583,049	766,021	0	13,883,168	18,232,238
Interest	3,413,263	0	0	0	3,413,263
Special Assessments	0	0	0	1,280,003	1,280,003
Loans	0	0	0	543,415	543,415
Leases	140,544	218,182	0	0	358,726
Due from Other Funds	28,430	0	0	44,479	72,909
Interfund Loans Receivable	750,000	0	0	3,325,629	4,075,629
Inventory of Supplies, at Cost	34,573	0	0	878,081	912,654
Prepaid Items	1,537,422	70,296	0	350,830	1,958,548
Total Assets	\$ 153,104,189	\$ 76,322,360	\$ 15,570,593	\$ 132,806,609	\$ 377,803,751
Liabilities:					
Accounts Payable	\$ 1,608,583	\$ 270,482	\$ 1,628,312	\$ 5,780,524	\$ 9,287,901
Accrued Wages and Benefits Payable	2,274,991	723,360	0	758,146	3,756,497
Intergovernmental Payable	637,340	211,463	0	1,399,277	2,248,080
Retainage Payable	0	0	0	563,087	563,087
Deposits Payable	14,849	0	0	2,032,504	2,047,353
Due to Other Funds	412,470	37,598	0	202,629	652,697
Interfund Loans Payable	0	0	0	3,325,629	3,325,629
Unearned Revenue	0	0	0	6,669,041	6,669,041
Matured Compensated Absences Payable	22,082	0	0	20,426	42,508
Total Liabilities	4,970,315	1,242,903	1,628,312	20,751,263	28,592,793
Deferred Inflows of Resources:					
Unavailable Amounts	3,554,564	174,244	0	10,530,406	14,259,214
Leases	129,729	206,038	0	0	335,767
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	32,066,453	26,473,739	8,751,807	1,456,513	68,748,512
Total Deferred Inflows of Resources	35,750,746	26,854,021	8,751,807	11,986,919	83,343,493
Fund Balances:					
Nonspendable	2,395,875	70,296	0	1,247,813	3,713,984
Restricted	0	48,155,140	5,190,474	64,550,514	117,896,128
Committed	0	0	0	34,270,100	34,270,100
Assigned	2,335,158	0	0	0	2,335,158
Unassigned	107,652,095	0	0	0	107,652,095
Total Fund Balances	112,383,128	48,225,436	5,190,474	100,068,427	265,867,465
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 153,104,189	\$ 76,322,360	\$ 15,570,593	\$ 132,806,609	\$ 377,803,751

See accompanying notes to the basic financial statements

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

Total Governmental Fund Balances \$ 265,867,465

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

Capital assets used in governmental activities are not resources and therefore are not reported in the funds. 234,042,983

Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds. 14,259,214

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:

Special assessment bonds payable	(1,004,414)
Tax increment district revenue bonds payable	(1,811,000)
Loans payable	(195,364)
Lease liabilities	(115,397)
IT Subscription liabilities	(1,439,176)
Accrued interest on long-term debt	(11,231)
Compensated absences payable	<u>(16,241,809)</u> (20,818,391)

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

Deferred outflows - pension related	32,427,044
Deferred inflows - pension related	(1,129,046)
Net pension asset	919,173
Net pension liability	(96,905,239)
Deferred outflows - OPEB related	2,983,473
Deferred inflows - OPEB related	(1,981,487)
Net OPEB asset	<u>3,316,777</u> (60,369,305)

Internal service funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds.

The assets, liabilities and deferrals of the internal service funds are included in governmental activities in the statement of net position.

This is the amount that applies to the governmental activities.

3,158,777

Net Position of Governmental Funds \$ 436,140,743

See accompanying notes to the basic financial statements

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

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Nonmajor Governmental Funds
Revenues:				
Property and Other Taxes	\$ 28,781,584	\$ 23,850,684	\$ 7,747,162	\$ 8,341,723
Sales Taxes	56,631,174	0	0	0
Payments in Lieu of Taxes	0	0	0	1,076,898
Intergovernmental Revenues	9,951,453	8,485,319	866,960	46,222,159
Charges for Services	10,549,205	196,483	0	6,111,357
Licenses and Permits	15,565	0	0	15
Investment Earnings	14,366,447	820,689	0	9
Special Assessments	0	0	0	136,086
Fines and Forfeitures	244,634	0	0	1,425,317
All Other Revenue	2,078,545	218,322	0	725,301
Total Revenue	122,618,607	33,571,497	8,614,122	64,038,865
Expenditures:				
Current:				
General Government:				
Legislative and Executive	24,822,590	0	0	3,536,818
Judicial	12,041,736	0	0	1,113,560
Public Safety	40,026,351	0	0	6,713,106
Public Works	0	0	0	12,594,261
Health	763	0	0	804,133
Human Services	2,926,886	29,462,051	9,011,469	25,123,874
Community and Economic Development	12,314,645	0	0	10,036,911
Capital Outlay	0	0	0	26,952,847
Debt Service:				
Principal Retirement	539,433	0	0	880,860
Interest and Fiscal Charges	53,185	0	0	195,386
Total Expenditures	92,725,589	29,462,051	9,011,469	87,951,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,893,018	4,109,446	(397,347)	(23,912,891)
Other Financing Sources (Uses):				
Transfers In	0	0	0	8,910,483
Transfers Out	(12,807,101)	0	0	(1,146,723)
Inception of IT Subscription Agreements	85,827	0	0	551,261
Sale of Assets	69,183	295,203	0	62,221
Total Other Financing Sources (Uses)	(12,652,091)	295,203	0	8,377,242
Net Change in Fund Balances	17,240,927	4,404,649	(397,347)	(15,535,649)
Fund Balances at Beginning of Year, as previously presented	95,140,267	43,820,787	5,587,821	62,001,119
Change to financial reporting entity (major to nonmajor)	0	0	0	53,961,061
Fund Balances at Beginning of Year, as adjusted	95,140,267	43,820,787	5,587,821	115,962,180
Increase (Decrease) in Inventory Reserve	1,934	0	0	(358,104)
Fund Balances End of Year	\$ 112,383,128	\$ 48,225,436	\$ 5,190,474	\$ 100,068,427

See accompanying notes to the basic financial statements

<i>Formerly Major Funds</i>			
County Road Projects	County Construction Projects	Total Governmental Funds	
\$ 0	\$ 0	\$ 68,721,153	
0	0	56,631,174	
0	0	1,076,898	
0	0	65,525,891	
0	0	16,857,045	
0	0	15,580	
0	0	15,187,145	
0	0	136,086	
0	0	1,669,951	
0	0	3,022,168	
<u>0</u>	<u>0</u>	<u>228,843,091</u>	
0	0	28,359,408	
0	0	13,155,296	
0	0	46,739,457	
0	0	12,594,261	
0	0	804,896	
0	0	66,524,280	
0	0	22,351,556	
0	0	26,952,847	
0	0	1,420,293	
<u>0</u>	<u>0</u>	<u>248,571</u>	
<u>0</u>	<u>0</u>	<u>219,150,865</u>	
0	0	9,692,226	
0	0	8,910,483	
0	0	(13,953,824)	
0	0	637,088	
0	0	426,607	
<u>0</u>	<u>0</u>	<u>(3,979,646)</u>	
0	0	5,712,580	
18,713,782	35,247,279	260,511,055	
(18,713,782)	(35,247,279)	0	
<u>0</u>	<u>0</u>	<u>260,511,055</u>	
0	0	(356,170)	
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 265,867,465</u>	



WARREN COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 5,712,580
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation (see Note 2).	9,219,492
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received.	(4,493,060)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (see Note 2).	(99,838)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities on the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities (see Note 2).	783,205
Contractually required pension and OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension/OPEB asset/liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities.	(628,847)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	1,395
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds (see Note 2).	(1,437,481)
The internal service funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities.	151,852
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 9,209,298</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 71,124,700	\$ 71,124,700	\$ 85,679,920	\$ 14,555,220
Intergovernmental Revenues	7,578,000	7,578,000	8,891,827	1,313,827
Charges for Services	8,408,326	8,343,635	10,521,255	2,177,620
Licenses and Permits	10,400	10,400	15,324	4,924
Investment Earnings	5,800,800	5,800,709	10,906,920	5,106,211
Fines and Forfeitures	226,500	226,500	238,546	12,046
All Other Revenues	<u>2,303,844</u>	<u>2,301,514</u>	<u>2,461,589</u>	<u>160,075</u>
Total Revenues	<u>95,452,570</u>	<u>95,385,458</u>	<u>118,715,381</u>	<u>23,329,923</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	29,382,310	30,387,898	26,298,660	4,089,238
Judicial	13,422,198	13,539,406	12,039,142	1,500,264
Public Safety	44,820,256	45,078,474	42,129,390	2,949,084
Human Services	3,824,146	3,824,146	2,871,060	953,086
Community and Economic Development	<u>382,862</u>	<u>12,382,862</u>	<u>12,318,955</u>	<u>63,907</u>
Total Expenditures	<u>91,831,772</u>	<u>105,212,786</u>	<u>95,657,207</u>	<u>9,555,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,620,798	(9,827,328)	23,058,174	32,885,502
Other Financing Sources (Uses):				
Sale of Assets	45,947	45,947	69,183	23,236
Transfers Out	(2,393,637)	(15,821,219)	(14,213,233)	1,607,986
Advances Out	-	-	(750,000)	(750,000)
Total Other Financing Sources (Uses)	<u>(2,347,690)</u>	<u>(15,775,272)</u>	<u>(14,894,050)</u>	<u>881,222</u>
Net Change in Fund Balance	1,273,108	(25,602,600)	8,164,124	33,766,724
Fund Balance at Beginning of Year	89,424,193	89,424,193	89,424,193	0
Prior Year Encumbrances	3,385,822	3,385,822	3,385,822	0
Fund Balance at End of Year	<u>\$ 94,083,123</u>	<u>\$ 67,207,415</u>	<u>\$ 100,974,139</u>	<u>\$ 33,766,724</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE- BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 22,852,770	\$ 22,852,770	\$ 23,815,586	\$ 962,816
Intergovernmental Revenues	6,967,732	6,967,732	8,482,079	1,514,347
Charges for Services	187,569	185,278	194,889	9,611
All Other Revenues	598,500	516,144	592,743	76,599
Total Revenues	<u>30,606,571</u>	<u>30,521,924</u>	<u>33,085,297</u>	<u>2,563,373</u>
Expenditures:				
Current:				
Human Services	34,475,630	34,475,636	31,298,745	3,176,891
Total Expenditures	<u>34,475,630</u>	<u>34,475,636</u>	<u>31,298,745</u>	<u>3,176,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,869,059)	(3,953,712)	1,786,552	5,740,264
Other Financing Sources:				
Sale of Assets	20,000	20,000	295,203	275,203
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>295,203</u>	<u>275,203</u>
Net Change in Fund Balance	(3,849,059)	(3,933,712)	2,081,755	6,015,467
Fund Balance at Beginning of Year	29,064,227	29,064,227	29,064,227	0
Prior Year Encumbrances	1,800,850	1,800,850	1,800,850	0
Fund Balance at End of Year	<u>\$ 27,016,018</u>	<u>\$ 26,931,365</u>	<u>\$ 32,946,832</u>	<u>\$ 6,015,467</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE - SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 6,800,000	\$ 6,800,000	\$ 7,855,141	\$ 1,055,141
Intergovernmental Revenues	810,000	810,000	866,960	56,960
Total Revenues	<u>7,610,000</u>	<u>7,610,000</u>	<u>8,722,101</u>	<u>1,112,101</u>
Expenditures:				
Current:				
Human Services	12,213,574	12,226,775	11,207,553	1,019,222
Total Expenditures	<u>12,213,574</u>	<u>12,226,775</u>	<u>11,207,553</u>	<u>1,019,222</u>
Net Change in Fund Balance	(4,603,574)	(4,616,775)	(2,485,452)	2,131,323
Fund Balance at Beginning of Year	4,260,978	4,260,978	4,260,978	0
Prior Year Encumbrances	2,441,778	2,441,778	2,441,778	0
Fund Balance at End of Year	<u>\$ 2,099,182</u>	<u>\$ 2,085,981</u>	<u>\$ 4,217,304</u>	<u>\$ 2,131,323</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

Business-Type Activities - Enterprise Funds						
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 27,587,334	\$ 32,370,740	\$ 612,679	\$ 617,844	\$ 61,188,597	\$ 3,546,556
Receivables:						
Accounts	3,906,971	2,470,882	28,167	321	6,406,341	50,719
Intergovernmental	0	0	4,460	5	4,465	5,346
Special Assessments	0	0	0	440,709	440,709	0
Due from Other Funds	0	0	15,240	1,415	16,655	660,782
Interfund Loans Receivable	8,446	0	0	0	8,446	0
Inventory of Supplies at Cost	1,257,861	123,326	0	0	1,381,187	42,802
Prepaid Items	0	11,709	0	0	11,709	159,981
Prepaid Water Contract	176,925	0	0	0	176,925	0
Total Current Assets	32,937,537	34,976,657	660,546	1,060,294	69,635,034	4,466,186
Noncurrent Assets:						
Net Pension Asset	43,563	35,416	70,597	0	149,576	2,951
Net OPEB Asset	157,191	127,798	254,743	0	539,732	10,650
Non-Depreciable Capital Assets	58,098,491	13,022,586	0	0	71,121,077	0
Depreciable Capital Assets, Net	85,283,999	75,526,658	0	0	160,810,657	6,390
Total Noncurrent Assets	143,583,244	88,712,458	325,340	0	232,621,042	19,991
Total Assets	176,520,781	123,689,115	985,886	1,060,294	302,256,076	4,486,177
Deferred Outflows of Resources:						
Pension	1,692,744	1,300,796	2,387,328	815	5,381,683	130,300
OPEB	141,799	115,278	230,532	0	487,609	10,963
Total Deferred Outflows of Resources	1,834,543	1,416,074	2,617,860	815	5,869,292	141,263
Liabilities:						
Current Liabilities:						
Accounts Payable	1,056,799	797,398	8,307	1,801	1,864,305	492,610
Accrued Wages and Benefits Payable	156,270	140,534	219,308	0	516,112	8,808
Intergovernmental Payable	69,653	168,808	479,581	10,000	728,042	1,354
Retainage Payable	34,484	317,576	0	0	352,060	0
Deposits Payable	396,800	396,798	0	0	793,598	0
Claims Payable	0	0	0	0	0	1,651,817
Due to Other Funds	42,839	30,998	22,920	0	96,757	892
Interfund Loans Payable	0	8,446	0	0	8,446	750,000
Compensated Absences Payable - Current	21,445	18,407	18,562	0	58,414	0
Ohio Water Development Authority Loans Payable - Current	988,072	657,434	0	0	1,645,506	0
Total Current Liabilities	2,766,362	2,536,399	748,678	11,801	6,063,240	2,905,481

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

Business-Type Activities - Enterprise Funds						
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Noncurrent Liabilities						
Compensated Absences Payable	757,692	658,610	1,120,803	0	2,537,105	59,365
Ohio Water Development Authority Loans Payable	14,660,526	4,400,633	0	0	19,061,159	0
Net Pension Liability	4,592,606	3,733,826	7,442,760	0	15,769,192	311,153
Total Noncurrent Liabilities	20,010,824	8,793,069	8,563,563	0	37,367,456	370,518
Total Liabilities	22,777,186	11,329,468	9,312,241	11,801	43,430,696	3,275,999
Deferred Inflows of Resources:						
Pension	8,569	6,152	88,887	8,434	112,042	29,669
OPEB	99,193	76,603	146,093	59	321,948	7,711
Total Deferred Inflows of Resources	107,762	82,755	234,980	8,493	433,990	37,380
Net Position:						
Net Investment in Capital Assets	127,699,408	83,173,601	0	0	210,873,009	6,390
Restricted for Postemployment Benefits	200,754	163,214	325,340	0	689,308	13,601
Unrestricted (deficit)	27,570,214	30,356,151	(6,268,815)	1,040,815	52,698,365	1,294,070
Total Net Position	\$ 155,470,376	\$ 113,692,966	\$ (5,943,475)	\$ 1,040,815	\$ 264,260,682	\$ 1,314,061
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.						
Net Position of Business-type Activities						
					(1,844,716)	
					\$ 262,415,966	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor	Total	
				Enterprise Funds	Enterprise Funds	
Operating Revenues:						
Charges for Services	\$ 18,387,723	\$ 11,615,827	\$ 5,943,315	\$ 47,871	\$ 35,994,736	\$ 13,869,018
Tap in Fees	207,140	0	0	0	207,140	0
Special Assessments	0	0	0	426,887	426,887	0
Other Operating Revenue	45,674	106,012	0	0	151,686	1,592,766
Total Operating Revenues	<u>18,640,537</u>	<u>11,721,839</u>	<u>5,943,315</u>	<u>474,758</u>	<u>36,780,449</u>	<u>15,461,784</u>
Operating Expenses:						
Personal Services	4,268,672	3,301,373	4,497,966	0	12,068,011	895,921
Pension and OPEB Expenses	762,793	596,870	766,852	(17,186)	2,109,329	35,135
Contractual Services	1,697,987	832,893	0	286,261	2,817,141	1,243,977
Materials and Supplies	2,370,510	1,364,002	8,400	0	3,742,912	1,792,015
Utilities	7,326,699	3,351,151	0	0	10,677,850	0
Depreciation	5,986,548	5,706,333	0	0	11,692,881	5,502
Health Insurance Claims	0	0	0	0	0	16,508,071
Other Operating Expenses	239,147	194,516	445,765	64,665	944,093	574,303
Total Operating Expenses	<u>22,652,356</u>	<u>15,347,138</u>	<u>5,718,983</u>	<u>333,740</u>	<u>44,052,217</u>	<u>21,054,924</u>
Operating Income (Loss)	(4,011,819)	(3,625,299)	224,332	141,018	(7,271,768)	(5,593,140)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(159,901)	(166,123)	0	0	(326,024)	0
Investment Earnings	635,609	770,523	0	0	1,406,132	0
Intergovernmental	0	0	17,682	0	17,682	0
Gain on Disposal of Capital Assets	11,231	9,734	0	0	20,965	0
Other Nonoperating Revenue	11,755	0	0	0	11,755	15
Total Nonoperating Revenues (Expenses)	<u>498,694</u>	<u>614,134</u>	<u>17,682</u>	<u>0</u>	<u>1,130,510</u>	<u>15</u>
Income (Loss) Before Capital Contributions and Transfers	(3,513,125)	(3,011,165)	242,014	141,018	(6,141,258)	(5,593,125)
Capital Contributions - Tap in Fees	3,888,888	2,032,834	0	0	5,921,722	0
Capital Contributions	2,989,957	1,062,924	0	0	4,052,881	0
Transfers In	0	0	0	0	0	5,043,341
Total Capital Contributions and Transfers	<u>6,878,845</u>	<u>3,095,758</u>	<u>0</u>	<u>0</u>	<u>9,974,603</u>	<u>5,043,341</u>
Change in Net Position	3,365,720	84,593	242,014	141,018	3,833,345	(549,784)
Net Position Beginning of Year, as previously presented						
Implementation of GASBS No. 101	(42,907)	(200,151)	(5,472,899)	899,797	261,382,985	1,878,566
Net Position Beginning of Year, as restated	<u>152,104,656</u>	<u>113,608,373</u>	<u>(712,590)</u>	<u>0</u>	<u>(955,648)</u>	<u>(14,721)</u>
Net Position End of Year	<u>\$ 155,470,376</u>	<u>\$ 113,692,966</u>	<u>\$ (5,943,475)</u>	<u>\$ 1,040,815</u>	<u>\$ 264,260,682</u>	<u>\$ 1,314,061</u>
Change in Net Position - Total Enterprise Funds					3,833,345	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(701,636)	
Changes in Net Position of Business-type Activities						<u>\$ 3,131,709</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities - Enterprise Funds						Governmental Activities	
				Nonmajor		Total Enterprise	Internal Service Funds	
	Water	Sewer	Sheriff	Enterprise Funds				
Cash Flows from Operating Activities:								
Cash Received from Customers	\$ 17,867,871	\$ 11,361,234	\$ 5,899,908	\$ 464,115	\$ 35,593,128	\$ 16,475,746		
Cash Payments for Goods and Services	(11,625,116)	(5,668,438)	(457,449)	(350,155)	(18,101,158)	(3,316,882)		
Cash Payments to Employees	(4,357,491)	(3,458,473)	(5,539,085)	0	(13,355,049)	(17,607,280)		
Net Cash Provided (Used) by Operating Activities	<u>1,885,264</u>	<u>2,234,323</u>	<u>(96,626)</u>	<u>113,960</u>	<u>4,136,921</u>	<u>(4,448,416)</u>		
Cash Flows from Noncapital Financing Activities:								
Transfers In	0	0	0	0	0	0	5,043,341	
Operating Grants	0	0	14,948	0	14,948	0		
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>14,948</u>	<u>0</u>	<u>14,948</u>	<u>5,043,341</u>		
Cash Flows from Capital and Related Financing Activities:								
Cash Received from Tap-in Fees in Excess of Cost	3,888,888	2,032,834	0	0	5,921,722	0		
Acquisition and Construction of Assets	(5,402,523)	(4,293,088)	0	0	(9,695,611)	0		
Sale of Capital Assets	11,231	9,734	0	0	20,965	0		
Debt Proceeds	70,019	0	0	0	70,019	0		
Principal Paid	(970,012)	(637,454)	0	0	(1,607,466)	0		
Interest Paid	(159,901)	(166,123)	0	0	(326,024)	0		
Net Cash Used by Capital and Related Financing Activities	<u>(2,562,298)</u>	<u>(3,054,097)</u>	<u>0</u>	<u>0</u>	<u>(5,616,395)</u>	<u>0</u>		
Cash Flows from Investing Activities:								
Interest on Investments	635,609	770,523	0	0	1,406,132	0		
Net Cash Provided Investing Activities	<u>635,609</u>	<u>770,523</u>	<u>0</u>	<u>0</u>	<u>1,406,132</u>	<u>0</u>		
Net Increase (Decrease) in Cash and Cash Equivalents	(41,425)	(49,251)	(81,678)	113,960	(58,394)	594,925		
Cash and Cash Equivalents at Beginning of Year	27,628,759	32,419,991	694,357	503,884	61,246,991	2,951,631		
Cash and Cash Equivalents at End of Year	<u>\$ 27,587,334</u>	<u>\$ 32,370,740</u>	<u>\$ 612,679</u>	<u>\$ 617,844</u>	<u>\$ 61,188,597</u>	<u>\$ 3,546,556</u>		
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:								
Operating Income (Loss)	\$ (4,011,819)	\$ (3,625,299)	\$ 224,332	\$ 141,018	\$ (7,271,768)	\$ (5,593,140)		
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:								
Net Cash Provided (Used) by Operating Activities:								
Other Nonoperating Revenue	11,755	0	0	0	11,755	15		
Depreciation Expense	5,986,548	5,706,333	0	0	11,692,881	5,502		
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:								
(Increase) Decrease in Accounts Receivable	(892,062)	(476,690)	(28,167)	830	(1,396,089)	485,585		
(Increase) Decrease in Due from Other Funds	0	0	(15,240)	(757)	(15,997)	(221,638)		
(Increase) Decrease in Interfund Loans Receivable	(8,446)	0	0	0	(8,446)	0		
(Increase) Decrease in Special Assessment Receivable	0	0	0	(10,716)	(10,716)	0		
(Increase) Decrease in Prepaid Items	0	(642)	0	0	(642)	(28,913)		
(Increase) Decrease in Inventory	(46,230)	17,380	0	0	(28,850)	3,832		
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0		
(Increase) Decrease in Net Pension Asset	(11,205)	(7,800)	(12,855)	0	(31,860)	(626)		
(Increase) Decrease in Net OPEB Asset	(157,191)	(127,798)	(254,743)	0	(539,732)	(10,650)		
(Increase) Decrease in Deferred Outflows - Pension	496,921	565,689	1,193,803	462	2,256,875	15,421		
(Increase) Decrease in Deferred Outflows - OPEB	167,628	149,858	316,884	46	634,416	11,296		
Increase (Decrease) in Accounts Payable	(76,274)	69,834	(11,197)	(9,229)	(26,866)	318,302		
Increase (Decrease) in Retainage Payable	(57,518)	(26,698)	0	0	(84,216)	0		
Increase (Decrease) in Deposits Payable	116,087	116,085	0	0	232,172	0		
Increase (Decrease) in Accrued Wages and Benefits	19,241	28,922	29,413	0	77,576	(1,890)		
Increase (Decrease) in Due to Other Funds	12,326	5,804	7,913	0	26,043	192		
Increase (Decrease) in Interfund Loans Payable	0	8,446	0	0	8,446	750,000		
Increase (Decrease) in Intergovernmental Payables	27,991	140,279	(67,179)	10,000	111,091	(865)		
Increase (Decrease) in Claims Payable	0	0	0	0	0	(157,542)		
Increase (Decrease) in Compensated Absences	324,282	50,845	(281,753)	0	93,374	(10,961)		
Increase (Decrease) in Net Pension Liability	(160,055)	(322,324)	(1,038,281)	0	(1,520,660)	(30,273)		
Increase (Decrease) in Net OPEB Liability	(100,513)	(85,782)	(179,363)	0	(365,658)	(7,221)		
Increase (Decrease) in Deferred Inflows - Pension	832	(431)	(66,260)	(17,597)	(83,456)	20,078		
Increase (Decrease) in Deferred Inflows - OPEB	66,043	48,312	86,067	(97)	200,325	5,080		
Total Adjustments	<u>(101,220)</u>	<u>153,289</u>	<u>(320,958)</u>	<u>(27,058)</u>	<u>(295,947)</u>	<u>1,139,207</u>		
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,885,264</u>	<u>\$ 2,234,323</u>	<u>\$ (96,626)</u>	<u>\$ 113,960</u>	<u>\$ 4,136,921</u>	<u>\$ (4,448,416)</u>		
Schedule of Noncash Investing, Capital and Financing Activities:								
Donation of Capital Assets	\$ 775,128	\$ 597,975	\$ 0	\$ 0	\$ 1,373,103	\$ 0		
Outstanding Liabilities at December 31, 2024 for Purchase of Capital Assets	\$ 293,320	\$ 321,579	\$ 0	\$ 0	\$ 614,899	\$ 0		

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024

	Custodial Funds
Assets:	
Cash, Cash Equivalents, and Investments	\$ 35,241,780
Cash in Segregated Accounts	4,734,187
Receivables:	
Taxes	540,031,217
Accounts	976,799
Intergovernmental	453,429
Total Assets	581,437,412
Liabilities:	
Accounts Payable	2,642,131
Intergovernmental Payable	10,328,100
Deposits Payable	110,393
Total Liabilities	13,080,624
Deferred Inflow of Resources:	
Property Taxes Levied for Next Fiscal Year	540,031,217
Total Deferred Inflows of Resources	540,031,217
Net Position:	
Restricted for individuals, organizations and other governments	28,325,571
Total Net Position	\$ 28,325,571

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Custodial Funds
Additions:	
Taxes	\$ 480,442,344
Intergovernmental Revenues	29,807,056
Licenses and Permits	1,885,029
Special Assessments	205,112
Fines and Forfeitures	48,744
Other Custodial Collections	99,550,218
Total Additions	611,938,503
Deductions:	
Distributions to the State of Ohio	1,012,125
Distributions of State Funds	29,104,794
Distributions as Fiscal Agent	27,197,474
Distributions of Fines and Forfeitures	65,448
Distributions of Taxes	470,485,052
Other Custodial Distributions	85,182,924
Total Deductions	613,047,817
Change in Net Position	(1,109,314)
Net Position at Beginning of Year	29,434,885
Net Position at End of Year	\$ 28,325,571

See accompanying notes to the basic financial statements





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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three-member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for County operations.

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*, in that the financial statements include all organizations, activities, and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards, and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has one component unit, the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance, and general administrative services. In addition, the County operates a water supply, sanitary sewer, and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of one County component unit – the Warren County Transportation Improvement District (TID). The component unit is reported in a separate column to emphasize the TID is legally separate from the County, however, is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code (ORC) by action of the Board of Warren County Commissioners on January 27, 2011, for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036. See Note 22, *Warren County Transportation Improvement District*, for additional information.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

- *Metropolitan Housing Authority* – The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five-member board.
- *Park District* – The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* – The County Commissioners appoint all members of a nine-member board.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture, and research.

Joint Venture Without Equity Interest

Warren County is a member of the Mental Health Recovery Board of Warren and Clinton Counties – a joint venture between both counties. The purpose of the board is to provide aid, support, and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 19, *Joint Venture*.

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwestern Ohio Council of Governments formed by Butler, Clermont, Greene, Hamilton, Montgomery, and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 20, *Jointly Governed Organization*.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

- *General Fund* – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings, and charges for services. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.
- *Board of Developmental Disabilities Fund* – This fund is used to account for a County-wide property tax levy, federal and state grants, and reimbursements used for care and services for the mentally handicapped and developmentally disabled.
- *Senior Citizens Service Levy Fund* – This fund accounts for tax levy proceeds which provide the source of funding for senior citizen services.

Proprietary Funds

All proprietary funds are accounted for on an economic resources measurement focus. This focus provides that all assets, liabilities, deferred outflows and inflows of resources associated with the operation of these funds are included on the Balance Sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting (continued)

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is for the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

- *Water Fund* – This fund is used to account for the operation of the County's water service.
- *Sewer Fund* – This fund is used to account for the operation of the County's sanitary sewer service.
- *Sheriff Fund* – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, City of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, Kings Local School District, Warren County Career Center, St. Margaret of York, and the Warren County Engineer's Office.

Internal Service Funds – These funds are used to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis. The five internal service funds operated by the County are:

- *Vehicle Maintenance Fund* – This fund provides vehicle maintenance services to various County departments.
- *Health Insurance Fund* – This fund accounts for the claims and administration of the health insurance program for covered County employees and eligible dependents.
- *Workers' Compensation Self Insurance Fund* – This fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government.
- *Property and Casualty Insurance Fund* – This fund accounts for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.
- *Gasoline Fund* – This fund accounts for centralized purchasing of gasoline provided to various departments of the County.

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting (continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by the County as a fiscal agent for individuals, private organizations, or other governmental units and therefore not available to support the County's own programs. The County's only fiduciary funds are custodial funds. These funds operate on an accrual basis of accounting.

C. Basis of Presentation – Financial Statements

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 and its discretely presented component unit, except for fiduciary funds. The statements distinguish between activities of the County that are governmental and those considered business-type. Internal Service fund activity is eliminated to avoid "doubling up" revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund 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.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and 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, 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 – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column and non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation – Financial Statements (continued)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a Balance Sheet, which generally includes only current assets, current liabilities, and deferred inflows of resources, and a Statement of Revenues, Expenditures, and Changes in Fund Balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, liabilities, and deferred outflows and 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 Fund 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 are also accounted for on a flow of economic resources measurement focus. This measurement focus includes all assets, liabilities, and deferred inflows of resources associated with operation of these funds and are reported on the Statement of Net Position. The Statement of Changes in Net Position present increases (i.e., additions) and decreases (i.e., deductions) in net total position.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be sixty days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting (continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements, and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. 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 specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments and state levied locally shared taxes – including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31st, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2024 but which are not intended to finance 2024 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds, and fiduciary funds. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

E. Budgetary Process

The budgetary process is prescribed by provisions of the ORC 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 appropriations resolution – all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than custodial funds, are legally required to be budgeted and appropriated. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process (continued)

Tax Budget

By July 15th, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1st to December 31st of the following year.

Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources.

The revised budget then serves as the basis for the annual appropriations measure. On or about January 1st, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified, or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2024.

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1st through March 31st. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided total fund appropriations do not exceed the current estimated resources.

Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process (continued)

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the generally accepted accounting principles (GAAP) basis of accounting, encumbrances do not constitute expenditures or liabilities.

Lapsing of Appropriations

At the close of each fiscal 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 appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process (continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the General Fund and for the major special revenue funds are shown below:

Net Change in Fund Balances				
	General Fund	Board of Developmental Disabilities Fund	Senior Citizens Service Levy Fund	
GAAP Basis (as reported)	\$ 17,240,927	\$ 4,404,649	\$ (397,347)	
Increase (Decrease):				
Accrued Revenues at December 31, 2024 received during 2025	(13,751,368)	(2,057,622)	(201,229)	
Accrued Revenues at December 31, 2023 received during 2024	12,511,272	1,208,770	309,208	
Accrued Expenditures at December 31, 2024 received during 2025	4,868,113	722,349	1,628,312	
Accrued Expenditures at December 31, 2023 received during 2024	(4,291,839)	(742,720)	(1,424,143)	
Change in Fair Value, 2024	3,906,662	-	-	
Change in Fair Value, 2023	(8,338,565)	-	-	
2024 Prepays for 2025	(1,537,422)	(70,296)	-	
2023 Prepays for 2024	1,323,418	26,400	-	
Interfund Loans Receivable, 2024	(750,000)	-	-	
Budgetary Perspective Difference	82,585	-	-	
Outstanding Encumbrances	(3,099,659)	(1,409,775)	(2,400,253)	
Budget Basis	<u>\$ 8,164,124</u>	<u>\$ 2,081,755</u>	<u>\$ (2,485,452)</u>	

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a fiscal agent or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the County's records. Interest in the pool is presented on the financial statements as "cash, cash equivalents, and investments." Securities with original maturities of three months or less when purchased are considered to be cash equivalents.

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash in segregated accounts" since they are not required to be deposited into the County treasury.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash, Cash Equivalents, and Investments (continued)

During 2024, investments were limited to U.S. treasury securities, brokered certificates of deposit, municipal securities, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, foreign government bonds, and STAR Ohio (State Treasury Asset Reserve of Ohio). Investments, except for money market mutual funds and STAR Ohio, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements*.

STAR 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 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 a 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.

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 valued at quoted prices in active markets for identical assets, Level 2 inputs are valued using broker quotes that utilize observable market inputs, and Level 3 inputs are significant unobservable inputs.

G. Leases Receivable

As a lessor, the County recognizes a lease receivable based on the net present value of future lease payments to be received for the lease term and a deferred inflow of resources based on the net present value calculated using the rate explicit in the contract, the rate implicit in the contract, or the County's incremental borrowing rate plus the net impact of any payments to be received at or before the commencement of the lease term that relate to future periods as well as lease incentives payable to the lessee. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease.

For short-term lease contracts, defined as having a maximum possible term of 12 months or less, the County recognized revenue based on the payment provisions of the lease contract.

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Inventory

Inventory is stated at cost (first-in, first-out). The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

I. 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. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Prepaid Water Contract

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beginning in 2000 until December 31, 2025. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

K. Capital Assets

General capital assets are associated with and generally arise from governmental activities and result from expenditures in the governmental funds. General capital assets are reported in the governmental activities' column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activity column of the government-wide Statement of Net Position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and deletions during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains the following capitalization thresholds – \$10,000 for land, land improvements, and furniture, fixtures, and equipment and \$100,000 for buildings, structures, building improvements, and infrastructure. Improvements are capitalized, however, the costs of normal maintenance and repairs that do not add value to the asset or materially extend an asset's life are not.

Right-to-use lease and information technology (IT) subscription assets are amortized over the shorter of the lease or IT subscription term or the useful life of the underlying assets. All other capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital asset.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Capital Assets (continued)

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

Description	Estimated Lives (in years)
Land Improvements	5 – 10
Buildings, Structures, and Improvements	20 – 50
Furniture, Fixtures, and Equipment	5 - 25
Infrastructure	15 - 100

L. Bond Premiums/Discounts

Bond discounts when applicable for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable and bond premiums are recorded as an increase to the face amount of bonds payable.

M. Long-Term Obligations

Long-Term liabilities are being liquidated from the following funds:

Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
Ohio Public Works Commission Loan	Ohio Public Works Commission (OPWC) Loan Fund
Lease Liabilities	General Fund
	Human Services Fund
IT Subscription Liabilities	General Fund
	Real Estate Assessment Fund
	County Construction Projects Fund
Ohio Water Development Authority Loans	Water Fund
	Sewer Fund

For net pension and OPEB liabilities, 56% was liquidated from the General Fund, 11% from the Board of Developmental Disabilities Fund, 7% from the Sheriff Fund, and 4% from the Motor Vehicle and Gasoline Tax Fund, 4% from the Children Services Board Fund, and 4% from the Water Fund. An additional 3% was liquidated from nonmajor enterprise funds and the remaining 11% was liquidated from nonmajor governmental and internal service funds.

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. 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 on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent due for payment during the current year. Bonds, lease liabilities, IT subscription liabilities, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

O. Compensated Absences

In accordance with GASB Statement No. 101, *Compensated Absences*, sick, vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and is more likely than not the employee will be compensated through paid time off or some other means – such as cash payments at termination or retirement. The County follows the first-in, first-out flow assumption, where oldest accumulated leave is the leave used first. Leave time earned but unavailable for use as paid time off or as some other form of compensation, because the employee has not met the minimum service time requirement, is accrued to the extent it is considered probable conditions for compensation will be met in the future.

For governmental funds, the portion of unpaid compensated absences that is due and payable as of year-end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Matured Compensated Absences Payable."

P. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of capital assets in proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred. Grants received in advance are recorded as unearned revenue until eligible expenses/expenditures are incurred.



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments, and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

R. Special Assessments

The County reports special assessment bonds in the governmental activities on the government-wide Statement of Net position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the debt service funds. Capital outlay financed by special assessments are recorded in the capital projects funds.

S. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision, and workers' compensation benefits. The programs are administered by United Healthcare, Optum RX, Dental Care Plus, EyeMed, and Sedgwick Claims Management Services Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

T. Interfund Activity

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

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

U. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County's fund balances are divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

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

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

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

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



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

V. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

W. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as inflow of resources in the periods that the amounts become available or for the periods in which they are to be used.

X. Pensions/Other Postemployment Benefits (OPEB)

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



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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Y. Change in Accounting Principles and Restatement

For 2024, the County implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 100 enhances 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 is presented on the financial statements of the County.

GASB Statement No. 101 revises governmental accounting and financial reporting guidance for compensated absences by requiring that liabilities for compensated absences, such as vacation, compensatory and sick leave, be recognized when employees earn these benefits rather than when they are used. As a result, the County has adjusted its financial statements to reflect the total expected future payments for unused compensated absences, including related payroll taxes, that are more likely than not to be taken as leave or paid upon retirement.

The implementation of GASB Statement No. 101 had the following effect on beginning net position of the County:

	Water	Sewer	Sheriff	Internal Service Funds
Net Position, December 31, 2023	\$ 152,147,563	\$ 113,808,524	\$ (5,472,899)	\$ 1,878,566
Adjustments:				
GASBS No. 101 Implementation	<u>(42,907)</u>	<u>(200,151)</u>	<u>(712,590)</u>	<u>(14,721)</u>
Restated Net Position, December 31, 2023	<u>\$ 152,104,656</u>	<u>\$ 113,608,373</u>	<u>\$ (6,185,489)</u>	<u>\$ 1,863,845</u>

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2023	\$ 433,215,775	\$ 260,239,905
Adjustments:		
GASBS No. 101 Implementation	<u>(6,284,330)</u>	<u>(955,648)</u>
Restated Net Position, December 31, 2023	<u>\$ 426,931,445</u>	<u>\$ 259,284,257</u>



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

NOTE 2—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances—total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Amount by which capital outlay exceeded depreciation in the current period:

Capital Asset Additions	\$ 18,463,077
Depreciation Expense	<u>(9,243,585)</u>
	<u>\$ 9,219,492</u>

Governmental revenues not reported in the funds:

Decrease in Intergovernmental Revenue	\$ (683,884)
Increase in Interest Revenue	596,564
Decrease in Special Assessment Revenue	(10,594)
Decrease in Charges for Services Revenue	<u>(1,924)</u>
	<u>\$ (99,838)</u>

Net amount of long-term debt issuance and bond, loan and lease principal payments:

Special Assessment Bonds Principal Payments	\$ 97,044
Tax Increment District Revenue Bonds Principal Payment	419,000
OPWC Loan Payments	112,716
Lease Payments	131,186
Inception of IT Subscription Agreements	(637,088)
IT Subscription Payments	<u>660,347</u>
	<u>\$ 783,205</u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$ (1,081,311)
Decrease in Supplies Inventory	<u>(356,170)</u>
	<u>\$ (1,437,481)</u>



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

NOTE 3—FUND BALANCE CLASSIFICATIONS

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned 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 constraints placed on fund balance for the major governmental funds and all other nonmajor governmental funds are presented below:

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Inventory of Supplies	\$ 34,573	\$ -	\$ -	\$ 878,081	\$ 912,654
Trust Corpus	-	-	-	18,902	18,902
Prepaid Items	1,537,422	70,296	-	350,830	1,958,548
Unclaimed Funds	<u>823,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>823,880</u>
Total Nonspendable	2,395,875	70,296	-	1,247,813	3,713,984
Restricted:					
Debt Retirement	-	-	-	2,502,452	2,502,452
Legislative & Executive	-	-	-	10,222,085	10,222,085
Judicial	-	-	-	6,042,602	6,042,602
Public Safety	-	-	-	6,615,557	6,615,557
Public Works	-	-	-	17,225,968	17,225,968
Health	-	-	-	1,420,233	1,420,233
Human Services	-	48,155,140	5,190,474	13,096,506	66,442,120
Community & Economic Development	-	-	-	3,398,165	3,398,165
Capital Acquisition & Improvement	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,026,946</u>	<u>4,026,946</u>
Total Restricted	-	48,155,140	5,190,474	64,550,514	117,896,128
Committed:					
Capital Acquisition & Improvement	-	-	-	34,031,089	34,031,089
Community & Economic Development	-	-	-	239,005	239,005
Hazardous Materials Emergency Plan	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Total Committed	-	-	-	34,270,100	34,270,100
Assigned:					
Purchases on Order	2,335,158	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,335,158</u>
Total Assigned	2,335,158	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,335,158</u>
Unassigned	107,652,095	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,652,095</u>
Total Fund Balances	\$ 112,383,128	\$ 48,225,436	\$ 5,190,474	\$ 100,068,427	\$ 265,867,465

The County established, by resolution, a budget stabilization reserve, permitted by ORC Section 5705.13(A)(1). The reserve is designed to accumulate resources to stabilize budgets against cyclical changes in revenues and expenditures. The balance is not to exceed one-sixth of the expenditures from the General Fund from the previous year. As of December 31, 2024, the reserve balance was \$12,000,000 and is included in the General Fund's unassigned fund balance.



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

NOTE 4—DEFICIT FUND EQUITY

At December 31, 2024, the Sheriff and Health Insurance Funds had deficit net positions of \$5,943,475 and \$1,252,972, respectively. The deficit net position for these funds arise from the recognition of expenses on the accrual basis which are greater than expenses recognized on the budgetary/cash basis. The deficits do not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 5—DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories—active and inactive. Active monies are public monies determined to be necessary to meet current demands 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 accounts, or in money market deposit accounts.

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

- United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to the principal or interest by the United States;
- 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 Federal Agricultural Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided the fair value of the securities subject to the repurchase agreement exceed the principal value of the agreement by at least 2% and be marked to fair value daily, and the term of the agreement does not exceed thirty days;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
- Bond and other obligations of the State of Ohio or its political subdivisions;
- No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in the first two bullets above and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash – equal value for equal value;



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

NOTE 5—DEPOSITS AND INVESTMENTS (continued)

- Up to 40% of the County's interim monies available for investment in either the following: 1) commercial paper notes rated in the highest classification by at least two nationally recognized standard rating services at the time of purchase maturing in a period not to exceed 270 days, and 2) bankers' acceptances which mature within 180 days after purchase; and
- Up to 15% of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S., provided: 1) the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase, and 2) the notes mature within 3 years from the date of purchase
- Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the U.S. government, up to 2% of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivative instruments are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited.

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The County's policy as it relates to custodial credit risk is to follow the ORC Chapter 135, as well as practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC), the Treasurer of State's Ohio Pooled Collateral System (OPCS). Ohio law requires deposits to be either insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times at 105% of the deposits being secured; or
- The financial institution's participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trust 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% of all uninsured public deposits being secured, or a rate set by the Treasurer of State.

At year end, the carrying amount of the County's deposits was \$9,473,816 and the bank balance was \$14,358,859. FDIC covered \$2,327,167. The remaining balance was collateralized as follows: pledged collateral held in the County's name by the financial institution's trust department in the amount of \$3,884,052; and OPCS in the amount of \$8,147,639. The County had \$142,464 in undeposited cash on hand at December 31, 2024 that was included as Cash, Cash Equivalents, and Investments in the statements of financial position.



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

NOTE 5—DEPOSITS AND INVESTMENTS (continued)

A. Deposits (continued)

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$13,531,362 that are reported as "Cash and Cash Equivalents with Fiscal Agent" on the statements of financial position.

Cash and cash equivalents in the amount of \$18,095,793 for the component unit, TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 22, *Warren County Transportation Improvement District*, for additional information.

B. Investments

The County's investments at December 31, 2024 are summarized as follows:

	December 31, 2024 Balance	Average Maturity (Years)	Weighted Concentration
Amortized Cost/NAV:			
Money Market Mutual Funds	\$ 2,112,393	0.10	0.60%
STAR Ohio	<u>8,102,041</u>	0.07	2.32%
Total Amortized Cost/NAV	<u>10,214,434</u>		
Fair Value Level One Inputs:			
U.S. Treasury Bonds and Notes	<u>129,483,871</u>	3.35	37.05%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	489,268	0.45	0.14%
U.S. Agency Securities	173,040,569	2.07	49.52%
Municipal Securities	12,108,589	4.21	3.47%
Commercial Paper	3,979,187	0.25	1.14%
Corporate Bonds and Notes	18,167,086	1.72	5.20%
Foreign Government Bonds	<u>1,957,120</u>	0.75	<u>0.56%</u>
Total Fair Value Level Two Inputs	<u>209,741,819</u>		
Total Investments	<u>\$ 349,440,124</u>		<u>100.00%</u>



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

NOTE 5—DEPOSITS AND INVESTMENTS (continued)

B. Investments (continued)

Credit Risk—The County limits its credit risk by placing most of its available funds in obligations of the U.S. government or its agencies, STAR Ohio, and certificates of deposit. The County also invests small amounts in money market funds that are invested solely in U.S. Treasury and U.S. government agency obligations. Even though commercial paper is an ORC authorized investment, because it is associated with higher credit risk, the County has limited its use in the County's portfolio to times when rates in excess of those provided by STAR Ohio can be obtained. Based on Standard & Poor's, the County's investments in: U.S. agency obligations were rated AA+; commercial paper were rated A-1; corporate bonds and notes were rated A-to AA; foreign government bonds were rated AA-; and U.S. money market funds and STAR Ohio were rated AAA. The certificates of deposit are not rated. Not all of the municipal securities were rated. For the municipal securities that were rated, their Standard & Poor's ratings ranged from BBB- to AAA.

Concentration of Credit Risk—The County places no limit on the amount invested in one issuer beyond those established by ORC.

Interest Rate Risk—Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment and depository policy, the County manages its exposure to declines in fair value by limiting the maximum maturity of investments in its portfolio to five years. The only exceptions are some bonds issued by Ohio municipalities with longer maturities and AA or better ratings authorized by ORC and with the approval of the County's Investment Advisory Board.

Custodial Credit Risk—Custodial credit risk is the risk that in the event of a failure of a counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of that outside party. The County's investments are held in custody by a third-party professional trustee. The trustee is required by federal regulation and supervision to hold assets separate and segregated from its own assets. The County's investment policy does not address custodial risk.

Foreign Currency Risk—Foreign currency risk is the risk that changes in exchange rates will adversely impact the local currency value of an investment. The County's investment policy does not address foreign currency risk. Pursuant to ORC Sec. 135.35(10), the County's exposure is limited to 2% of the total average portfolio.



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

NOTE 6—TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2024 were levied after October 1, 2023 on assessed values as of January 1, 2023, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennial, with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25th; if paid semi-annually, the first payment is due February 25th, with the remainder payable by July 15th. In certain circumstances, State statute permits earlier or later payment dates to be established.

Public utility tangible personal property taxes collected one calendar year are levied on the preceding year's assessed values as of the tax lien date of January 1st of that preceding year. Public utility tangible personal property values are assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility and type of property. Public utility personal 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. The County Auditor periodically remits to the taxing districts their portion of the taxes collected, with final settlements in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the 2024 tax collection year was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2024 property tax levy was based totaled \$9,930,326,800, which was comprised of \$9,419,490,210 in real property and \$510,836,590 in public utility personal property.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's unvoted share of the 10 mills is up to 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1.25% County-levied sales tax, gasoline taxes, property transfer taxes, casino tax, and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 7—RECEIVABLES

Receivables at December 31, 2024 consist of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, loans and leases. All receivables are considered collectible in full.



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

NOTE 7—RECEIVABLES (continued)

Leases

During 2024, the County entered into a lease with Productions Services Unlimited, Inc., for building space and equipment. The lease term is for three years and will expire on December 31, 2026. Rent is due monthly, with scheduled increases each year. The net present value of this lease at December 31, 2024 was \$218,182, after recognizing \$90,875 in rental income and \$11,125 in interest income during 2024.

In July 2001, the County entered into a lease agreement to lease land for a communications tower. The lease agreement provided for an initial lease term was for five years, with the option for five additional five-year extension terms. The agreement is currently in the fourth extension term. The agreement can be terminated by either party with thirty days prior written notice. At the end of the fifth extension term, that will expire on July 31, 2031, the lease will enter into a month-to-month holdover term, if the agreement is not amended or renegotiated. Rent is due monthly and increases 3% each year beginning with the first extension term. The net present value of this lease at December 31, 2024 was \$140,544, after recognizing \$17,087 in rental income and \$3,598 in interest income during 2024.

NOTE 8—TRANSFERS

The following balances at December 31, 2024 represent transfers in and transfers out:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ -	\$ 12,807,101
Nonmajor Governmental	<u>8,910,483</u>	<u>1,146,723</u>
Total Governmental Funds	<u>8,910,483</u>	<u>13,953,824</u>
Proprietary Funds:		
Internal Service Funds	<u>5,043,341</u>	-
Total Proprietary Funds	<u>5,043,341</u>	-
Total	<u>\$ 13,953,824</u>	<u>\$ 13,953,824</u>

The principle purpose for interfund transfers is to provide additional funding for current operations of certain special revenue funds, to segregate money for construction of capital assets, and to pay general obligation debt.



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

NOTE 9—INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2024 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General	\$ 750,000	\$ -
Nonmajor Governmental	<u>3,325,629</u>	<u>3,325,629</u>
Total Governmental Funds	<u>4,075,629</u>	<u>3,325,629</u>
Proprietary Funds:		
Water	8,446	-
Sewer	-	8,446
Internal Service Funds	<u>-</u>	<u>750,000</u>
Total Proprietary Funds	<u>8,446</u>	<u>758,446</u>
Total Interfund Loans	<u>\$ 4,084,075</u>	<u>\$ 4,084,075</u>

The purpose of the interfund loans is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for projects and cash flows for reimbursable grants.



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

NOTE 9—INTERFUND RECEIVABLES AND PAYABLES (continued)

The following balances at December 31, 2024 represent due to and from other funds:

	Other Funds	
	<u>Due From</u>	<u>Due To</u>
Governmental Funds:		
General	\$ 28,430	\$ 412,470
Board of Developmental Disabilities	-	37,598
Nonmajor Governmental	44,479	202,629
Total Governmental Funds	72,909	652,697
Proprietary Funds:		
Water	-	42,839
Sewer	-	30,998
Sheriff	15,240	22,920
Nonmajor Enterprise Funds	1,415	-
Internal Service Funds	660,782	892
Total Proprietary Funds	677,437	97,649
Total	\$ 750,346	\$ 750,346

The purpose of due to and from other funds is to account for amounts due between different funds for billings, such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers' compensation chargebacks, and unemployment chargebacks.



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

NOTE 10—CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	December 31, 2023	Additions	Deletions	December 31, 2024
Non-Depreciable Capital Assets:				
Land	\$ 14,308,489	\$ 310,000	\$ (42,362)	\$ 14,576,127
Construction in Progress	24,451,881	10,526,434	(2,077,018)	32,901,297
Total Non-Depreciable Capital Assets	38,760,370	10,836,434	(2,119,380)	47,477,424
Depreciable Capital Assets:				
Land Improvements	4,893,278	387,864	-	5,281,142
Buildings, Structures, and Improvements	131,593,879	952,731	(9,472,627)	123,073,983
Furniture, Fixtures, and Equipment	43,773,874	3,620,210	(1,007,041)	46,387,043
Infrastructure	124,801,458	3,540,346	(248,918)	128,092,886
Right-To-Use Lease and IT Subscription Assets	2,647,733	1,202,510	-	3,850,243
Total Depreciable Capital Assets	307,710,222	9,703,661	(10,728,586)	306,685,297
Less: Accumulated Depreciation				
Land Improvements	(1,782,087)	(326,335)	-	(2,108,422)
Buildings, Structures, and Improvements	(38,394,443)	(2,857,481)	5,263,504	(35,988,420)
Furniture, Fixtures, and Equipment	(26,762,241)	(3,314,270)	951,317	(29,125,194)
Infrastructure	(49,475,703)	(1,831,080)	63,067	(51,243,716)
Right-To-Use Lease and IT Subscription Assets	(727,675)	(919,921)	-	(1,647,596)
Total Accumulated Depreciation	(117,142,149)	(9,249,087)	6,277,888	(120,113,348)
Total Depreciable Capital Assets, Net	190,568,073	454,574	(4,450,698)	186,571,949
Net Value	\$ 229,328,443	\$ 11,291,008	\$ (6,570,078)	\$ 234,049,373

Depreciation and amortization expenses were charged to governmental functions as follows:

Legislative and Executive	\$ 2,196,787
Judicial	689,635
Public Safety	3,310,068
Public Works	2,276,796
Health	25,009
Human Services	743,587
Community and Economic Development	7,205
Total Depreciation Expense	\$ 9,249,087



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

NOTE 10—CAPITAL ASSETS (continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2023	Additions	Deletions	December 31, 2024
Non-Depreciable Capital Assets:				
Land	\$ 2,942,435	\$ -	\$ -	\$ 2,942,435
Construction in Progress	61,346,429	8,206,915	(1,508,056)	68,045,288
IT Subscription Assets in Progress	-	133,354	-	133,354
Total Non-Depreciable Capital Assets	64,288,864	8,340,269	(1,508,056)	71,121,077
Depreciable Capital Assets:				
Land Improvements	238,981,151	4,486,724	-	243,467,875
Buildings, Structures, and Improvements	133,152,195	147,874	-	133,300,069
Furniture, Fixtures, and Equipment	9,789,636	1,475,338	(380,303)	10,884,671
Total Depreciable Capital Assets	381,922,982	6,109,936	(380,303)	387,652,615
Less: Accumulated Depreciation				
Land Improvements	(132,252,325)	(6,624,382)	-	(138,876,707)
Buildings, Structures, and Improvements	(76,250,054)	(4,166,769)	-	(80,416,823)
Furniture, Fixtures, and Equipment	(7,006,592)	(901,730)	359,894	(7,548,428)
Total Accumulated Depreciation	(215,508,971)	(11,692,881)	359,894	(226,841,958)
Total Depreciable Capital Assets, Net	166,414,011	(5,582,945)	(20,409)	160,810,657
Net Value	\$ 230,702,875	\$ 2,757,324	\$ (1,528,465)	\$ 231,931,734

NOTE 11—DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the Statement of Net Position represents a liability to or an asset for employees for pensions. Pensions 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 obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others.

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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

While these estimates use the best information available, unknowable future events require adjusting this estimate annually. ORC limits the County's obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB Statement No. 68 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability/asset. Resulting adjustments to the net pension liability/asset would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. The proportionate share of each plan's funded benefits is presented as a long-term *net pension asset*. Any liability for the contractually required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Substantially all County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. Effective January 1, 2022, members may no longer select the combined plan. In October 2023, the legislature approved House Bill 33 which allows for the consolidation at the discretion of OPERS. While members (e.g., County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan and combined plan. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC, updated by HB 520. 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.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information):

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

FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient retiring under the traditional pension plan has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided on the member's base benefit. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their benefit. The cost-of-living increase varies somewhat but is generally defined as Consumer Price Index not to exceed 3%.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS) (continued)

Benefits in the combined plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the combined plan is the same as the traditional pension plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS for the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions.

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% each year.

At retirement, members may select one of several distribution options for payment of the vested balance of their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), 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. For additional information, see the Plan Statement in the OPERS Annual Comprehensive Financial Report.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy - The ORC provides statutory authority for member and employer contributions as follows:

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

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2024, the rate was 0% for the traditional pension plan, 2% for the combined plan, and 4% for the member-directed plan.

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,036,867 for 2024. Of this amount, \$613,329 is reported as an intergovernmental payable.

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/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

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

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Proportionate Share of the Net Pension Liability	\$ 112,985,584	\$ -	\$ -	\$ 112,985,584
Proportionate Share of the Net Pension (Asset)	\$ -	\$ (1,024,698)	\$ (47,002)	\$ (1,071,700)
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.475397%	0.367221%	0.464165%	
Prior Measurement Period	<u>0.462324%</u>	<u>0.380652%</u>	<u>0.417629%</u>	
Change in Proportionate Share	0.013073%	-0.013431%	0.046536%	
Pension (Negative) Expense	\$ 12,246,481	\$ 95,805	\$ (38,157)	\$ 12,304,129

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

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ 1,846,654	\$ 41,525	\$ 100,909	\$ 1,989,088
Change in assumptions	-	38,029	1,621	39,650
Net difference between projected and actual earnings on plan investments	22,805,310	166,659	8,365	22,980,334
Changes in proportion	1,716,809	169,919	6,360	1,893,088
County contributions subsequent to the measurement date	<u>10,520,415</u>	<u>197,496</u>	<u>318,956</u>	<u>11,036,867</u>
Total Deferred Outflows of Resources	<u>\$ 36,889,188</u>	<u>\$ 613,628</u>	<u>\$ 436,211</u>	<u>\$ 37,939,027</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ -	\$ 101,349	\$ -	\$ 101,349
Changes in proportion	<u>1,124,608</u>	<u>27,781</u>	<u>17,019</u>	<u>1,169,408</u>
Total Deferred Inflows of Resources	<u>\$ 1,124,608</u>	<u>\$ 129,130</u>	<u>\$ 17,019</u>	<u>\$ 1,270,757</u>



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

\$11,036,867 reported as deferred outflows of resources related to pension, resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability/addition to the net pension asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Year Ending December 31:			
2025	\$ (5,819,223)	\$ (47,655)	\$ (16,690)
2026	(8,119,268)	(68,135)	(16,989)
2027	(14,553,063)	(118,621)	(19,299)
2028	3,247,389	5,751	(11,065)
2029	-	(23,121)	(10,270)
Thereafter	-	(35,221)	(25,923)
Total	\$ (25,244,165)	\$ (287,002)	\$ (100,236)

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.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to the current and previous measurement periods:

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	2.75%	2.75%	2.75%
Projected Salary Increases	2.75% - 10.75% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)
Investment Return	6.90%	6.90%	6.90%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 2.30% Simple through 2024, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 2.30% Simple through 2024, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 2.30% Simple through 2024, then 2.05% Simple

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.



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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The discount rate used to measure the total pension liability was 6.9% 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.

The following table presents the County's proportionate share of the net pension liability or asset calculated using the discount rate of 6.9%, and the County's proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	Current		
	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$177,869,670	\$112,985,584	\$59,020,881
Combined Plan	(\$620,056)	(\$1,024,698)	(\$1,343,455)
Member-Directed Plan	(\$33,710)	(\$47,002)	(\$58,992)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans.

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

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2023 and the long-term expected real rates of return:

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

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

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



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

NOTE 12—DEFINED BENEFIT OPEB PLAN

Net OPEB Asset

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

The net OPEB asset represents the County's proportionate share of the OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the OPEB plan's fiduciary net position. The net OPEB asset 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 these estimates annually.

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

GASB Statement No. 75 assumes any liability is solely the obligation of the employer because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB asset. Resulting adjustments to the net OPEB asset would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of the funded benefits is presented as a long-term *net OPEB asset* on the accrual basis of accounting. Any liability for the contractually required OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

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.



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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Beginning 2016 for Medicare retirees enrolled in Medicare A and B, and beginning 2022 for non-Medicare retirees, eligible retirees were able to participate in the OPERS Connector in lieu of comprehensive health care coverage. The OPERS Connector, a vendor selected by OPERS, assists eligible retirees in the evaluation, selection and purchase of a health care plan on the open market. Eligible retirees may receive a monthly allowance in their HRA account that can be used to reimburse eligible health care expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The ORC 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 ORC.

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

Funding Policy – The ORC provides the statutory authority requiring 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the ORC. Active member contributions do not fund health care.



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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan was 0% during calendar year 2024. For the Combined Plan, the portion of the employer contributions allocated to health care was 2% during calendar year 2024. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2024 was 4.0%. The 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$160,498 for 2024. Of this amount, \$9,825 is reported as an intergovernmental payable.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Proportionate Share of the Net OPEB Asset	\$3,867,159
Proportion of the Net OPEB Asset:	
Current Measurement Period	0.472001%
Prior Measurement Period	<u>0.458082%</u>
Change in Proportionate Share	0.013919%
OPEB (Negative) Expense	(\$370,264)



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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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

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

Deferred Outflows of Resources

Change in assumptions	\$	995,602
Net difference between projected and actual earnings on plan investments		2,322,449
Changes in proportion		3,496
County contributions subsequent to the measurement date		160,498
Total Deferred Outflows of Resources	\$	<u>3,482,045</u>

Deferred Inflows of Resources

Differences between expected and actual experience	\$	550,408
Change in assumptions		1,662,376
Changes in proportion		98,362
Total Deferred Inflows of Resources	\$	<u>2,311,146</u>

\$160,498 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an addition to the net OPEB asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:

2025	\$	161,528
2026		(148,317)
2027		(1,807,821)
2028		784,209
Total	\$	<u>(1,010,401)</u>

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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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 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.

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Actuarial Information

Single Discount Rate:

Current Measurement Period	5.70%
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Prior Measurement Period	5.22%
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Investment Rate	6.00%
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Municipal Bond Rate:

Current Measurement Period	3.77%
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Prior Measurement Period	4.05%
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Wage Inflation	2.75%
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Projected Salary Increases	2.75%-10.75%
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(includes wage inflation at 2.75%)

Health Care Cost Trend:

Current Measurement Period	5.5% initial, 3.50% ultimate in 2038
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Prior Measurement Period	5.5% initial, 3.50% ultimate in 2036
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Actuarial Cost Method	Individual Entry Age Normal
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (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.

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 real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, 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% for 2023.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit.

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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2023 and the long-term expected real rates of return:

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%
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>	

Discount Rate A single discount rate of 5.70% was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate 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) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% 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 year 2070. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

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



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

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (continued)

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB asset/(liability)	(\$2,125,275)	\$3,867,159	\$8,831,030

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$4,027,738	\$3,867,159	\$3,684,952

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 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 that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's projected 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.



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

NOTE 13—COMPENSATED ABSENCES

The costs of vacation, compensatory and sick leave benefits are recorded as they are earned and more likely than not to be taken as leave or paid at termination or retirement. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths' hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is also earned on overtime hours at .0575 for every hour worked.

At December 31, 2024, the County's accumulated, unpaid compensated absences amounted to \$18,896,693. Of this amount, \$16,301,174 is recorded as governmental activities on the government-wide Statement of Net Position (\$512,420 is reported as due within one year), and \$2,595,519 is recorded as business-type activities (\$58,414 is reported as due within one year).

At December 31, 2024, the liability recorded for Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave, and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	163,943	\$ 5,915,872	\$ 377,862
Sick Time	269,311	10,029,743	134,558
Compensatory Time	10,650	355,559	-
Total	443,904	\$ 16,301,174	\$ 512,420

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Special Assessment Bonds

Special assessment bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year-end was \$5,803.

The principal amount of the County's special assessment debt outstanding at December 31, 2024 of \$1,004,414 is general obligation debt (backed by the full faith and credit of the County), all of which are direct placement bonds. The bonds are being retired with proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners.

The fund balance of \$71,435 in the Special Assessment Debt Service Fund at December 31, 2024 is restricted for the retirement of outstanding special assessment bonds.



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

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

Tax Increment District Revenue Bonds

The direct placement 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandlewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court, and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the ORC.

The direct placement 2021 Tax Increment District Revenue Bonds were issued to finance the Bunnell Hill & Lytle Five Points Roundabout project. The project involved the construction of a roundabout improvement at the intersection, as well as a realignment of the intersection of Red Lion-Five Points Road and Bunnell Hill Road. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the ORC.

Loans

The direct borrowing 2012 Ohio Public Works Commission (OPWC) interest-free loans were used to cover costs incurred for repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans are retired from the debt service funds by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The direct borrowing 2015 OPWC interest-free loan was used to cover costs incurred for various county road repairs and resurfacing projects. The loan amount was \$1,000,000. The loan is retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

In 2005, the Water Department entered into a direct borrowing reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The amount borrowed was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.



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

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

In 2010, the Sewer Department secured a direct borrowing 20-year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the OWDA and the Ohio Environmental Protection Agency (EPA) to assist in building the Lower Little Miami Wastewater Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012, and will continue through 2031. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

In 2020, the Water Department secured a direct borrowing 20-year loan with a maximum borrowing of \$15,510,936 at 0.87% interest rate from the WPCLF. The agreement for the loan was entered into with OWDA for water treatment plant membrane softening upgrade. At December 31, 2024, the County has drawn \$15,261,244. Payments on the loan began in December 2023 and will continue through 2043.

The OWDA loans will be retired from the revenues generated by the Water and Sewer Funds.

Lease Liabilities

In prior years, the County entered into lease agreements for the right-to-use copiers, mailing systems, ice and water machines and office space. These agreements mature at various dates ranging from 2023 to 2027 and bear interest rates between 2.4% and 3.5%. Many of these leases will roll into month-to-month holdover terms, if the equipment is not returned, purchased at an agreed upon price or lease terms amended or renegotiated. The net present value of these lease liabilities at December 31, 2024 was \$115,397, after \$131,186 in principal payments and \$5,346 in interest payments.

IT Subscription Liabilities

In the current and prior years, the County entered into IT subscription agreements for the right-to-use software and cloud-based licenses for financial management, system backup, records management, asset management, integrated public safety systems. These agreements mature at various dates ranging from 2025 to 2029 and bear interest rates between 4.29% and 5.03% with fixed periodic payments. The net present value of these IT subscription payments at December 31, 2024 was \$1,439,176, after entering into new agreements for \$637,088 and \$660,347 in principal payments and \$77,387 in interest payments.



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

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

	Interest Rate	Maturity Date	Restated Balance December 31, 2023	Additions	Retirements	Balance December 31, 2024	Amounts Due Within One Year
Governmental Activities							
Special Assessment Bonds (with Governmental Commitment):							
<i>Direct Placement:</i>							
2004 Water and Sewer	1.7 - 4.75%	2024	15,444	-	(15,444)	-	-
2005 Water and Sewer	4.40%	2025	10,230	-	(5,005)	5,225	5,225
2011 Various Purpose	0.75 - 4.625%	2031	264,987	-	(28,724)	236,263	29,882
2013 Bellbrook & Chenoweth Water	4.50%	2033	189,181	-	(15,395)	173,786	16,088
2017 Various Purpose	4.21%	2037	101,616	-	(5,476)	96,140	5,706
2019 Keever Creek & 714 Turn Lane	2.30%	2039	520,000	-	(27,000)	493,000	28,000
Total Special Assessment Bonds			1,101,458		(97,044)	1,004,414	84,901
Tax Increment District Revenue Bonds:							
<i>Direct Placement:</i>							
2009 Greens of Bunnell Hill	6.50%	2035	1,565,000	-	(90,000)	1,475,000	95,000
2021 Bunnell Hill & Lytle Five Points Roundabout	2.20%	2025	665,000	-	(329,000)	336,000	336,000
Total Tax Increment District Revenue Bonds			2,230,000		(419,000)	1,811,000	431,000
Loans:							
<i>Direct Borrowing:</i>							
2012 OPWC Township Road North	0.00%	2032	70,530	-	(8,298)	62,232	8,298
2012 OPWC Township Road East	0.00%	2032	37,550	-	(4,418)	33,132	4,418
2015 OPWC County Road Repair & Resurfacing	0.00%	2026	200,000	-	(100,000)	100,000	100,000
Total Loans			308,080		(112,716)	195,364	112,716
Lease Liabilities	2.4 - 3.5%	2027	246,583	-	(131,186)	115,397	79,817
IT Subscription Liabilities	4.16 - 5.03%	2029	1,462,435	637,088	(660,347)	1,439,176	613,150
Compensated Absences*			15,230,824	1,070,350	-	16,301,174	512,420
Total Governmental Activities Long-Term Liabilities			\$ 20,579,380	\$ 1,707,438	\$ (1,420,293)	\$ 20,866,525	\$ 1,834,004

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

	Interest Rate	Maturity Date	Restated Balance December 31, 2023	Additions	Retirements	Balance December 31, 2024	Amounts Due Within One Year
Business-Type Activities							
Loans:							
<i>Direct Borrowing:</i>							
2005 OWDA Loan Water	2.00%	2029	\$ 1,713,948	\$ -	\$ (271,637)	\$ 1,442,311	\$ 277,097
2010 OWDA Loan Sewer	3.00%	2031	5,695,521	-	(637,454)	5,058,067	657,434
2020 OWDA Loan Water	0.87%	2043	14,834,643	70,019	(698,375)	14,206,287	710,975
Total Loans			22,244,112	70,019	(1,607,466)	20,706,665	1,645,506
Compensated Absences*			2,502,145	93,374	-	2,595,519	58,414
Total Business-Type Activities Long-Term Liabilities			\$ 24,746,257	\$ 163,393	\$ (1,607,466)	\$ 23,302,184	\$ 1,703,920

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



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

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

A. Future Debt Service Requirements

A summary of the County's future debt service requirements, including principal and interest at December 31, 2024 follows:

Years	Direct Placement Special Assessment		Direct Placement Tax Increment Dist. Revenue		Direct Borrowing OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 84,901	\$ 32,969	\$ 431,000	\$ 101,804	\$ 12,716	\$ -
2026	82,846	29,924	100,000	88,075	12,716	-
2027	85,108	26,997	110,000	81,413	12,716	-
2028	88,463	23,974	115,000	74,263	12,716	-
2029	90,919	20,828	125,000	66,625	12,716	-
2030-2034	362,217	57,583	750,000	199,062	31,784	-
2035-2039	209,960	15,181	180,000	8,775	-	-
Totals	<u>\$ 1,004,414</u>	<u>\$ 207,456</u>	<u>\$ 1,811,000</u>	<u>\$ 620,017</u>	<u>\$ 95,364</u>	<u>\$ -</u>

Years	Direct Borrowing OPWC County Road Repair & Resurfacing		Lease Liabilities		IT Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 100,000	\$ -	\$ 79,817	\$ 1,891	\$ 613,150	\$ 50,127
2026	-	-	31,111	513	342,660	28,273
2027	-	-	4,469	21	210,803	17,007
2028	-	-	-	-	170,209	8,021
2029	-	-	-	-	102,354	2,319
Totals	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 115,397</u>	<u>\$ 2,425</u>	<u>\$ 1,439,176</u>	<u>\$ 105,747</u>



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

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

<i>Years</i>	<i>Direct Borrowing</i>			
	OWDA Loan Water		OWDA Loan Sewer	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2025	\$ 988,072	\$ 149,520	\$ 657,434	\$ 146,849
2026	999,840	137,751	678,039	126,972
2027	1,011,775	125,816	699,290	106,474
2028	1,023,879	113,713	721,207	85,332
2029	1,036,153	101,438	743,811	63,527
2030-2034	3,777,883	387,253	1,558,286	58,887
2035-2039	3,945,476	219,660	-	-
2040-2043	2,865,520	50,076	-	-
Totals	\$ 15,648,598	\$ 1,285,227	\$ 5,058,067	\$ 588,041

B. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and is payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. The County, the State, nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements. As of December 31, 2024, there were five series of conduit debt outstanding with a total principal debt of \$167,260,000.

C. Legal Debt Margin

The Uniform Bond Law of the State of Ohio provides that the total net indebtedness created or incurred by any county shall never exceed a sum equal to 3% of the first \$100 million or part of the tax list, plus 1½% of the tax list in excess of \$100 million and not in excess of \$300 million, plus 2½% of the tax list in excess of \$300 million. In addition, the net indebtedness created or incurred by any county without vote of the electors shall never exceed a sum equal to 1% of the tax list of the County. Contained in the Uniform Bond Law of the State of Ohio are exceptions for debt limitations. Among the kinds of debt exempted are debt issued for special assessments, sewer works, and self-supported revenue bonds.

The total voted and unvoted non-exempt debt of the County that could be issued subject to the 3%, 1½% and 2½% limitation described above and borrowing capacity is \$246,758,170. The total County unvoted, non-exempt debt that could be issued subject to the 1% limitation and borrowing capacity is \$99,303,268.



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

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

A. Construction Commitments

At December 31, 2024, the County's commitments with contractors are as follows:

Projects	Spent-to-Date	Remaining Commitment
Water Softening Improvements-Final Phase	\$ 2,763,287	\$ 1,755,713
Broadband Project	1,162,272	3,637,728
Wastewater System Improvements	8,522,817	1,922,257
Road and Bridge Improvements	26,327,626	2,228,824
Water System Improvements	525,488	1,826,640
Facilities Improvements	6,450,120	2,786,807

B. Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2024, the amount of encumbrances expected to be honored upon performance by the vendor in the subsequent year were as follows:

General	\$ 3,099,659
Board of Developmental Disabilities	1,409,775
Senior Citizens Service Levy	2,400,253
Nonmajor Governmental	<u>20,958,647</u>
	<u>\$ 27,868,334</u>

NOTE 16—CONTINGENCIES

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

The County participates in a number of Federal and State assisted grant programs. The significant programs are Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Workforce Investment and Opportunity Act Grants, Airport Improvement Program, Temporary Assistance for Needy Families, and Foster Care Grants. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.



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

NOTE 16—CONTINGENCIES (continued)

ORC Section 6111.44 requires the County to submit any changes to their sewage treatment plants to the Ohio EPA for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment plants and the permit would specify the procedures required to dispose of all or part of these systems. At this time, the County does not have an approved permit from the Ohio EPA to dispose of all or part of any of their sewage treatment plants. Due to the lack of specific legal requirements for retirement of sewage treatment plants, the County has determined that the amount of any asset retirement obligations cannot be reasonably estimated.

NOTE 17—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

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

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

Insurance coverage stayed the same as coverage in the prior year with the CORS deductible of \$100,000 per occurrence. Settled claims during the last ten years have not exceeded commercial insurance coverage.

The County has a group health insurance program that is offered to County employees and their eligible dependents, with the exception of employees of The Board of Developmental Disabilities and Warren County Health Department – a custodial fund of the County. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees.



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

NOTE 17—RISK MANAGEMENT (continued)

Additional excess cyber security coverage is purchased beyond the CORSA limit of \$2 million. The additional coverage is provided through Crum & Forster, with a liability limit of \$3 million.

The monies paid into the Health Insurance Internal Service Fund are available to pay claims and administrative costs. The plan is administered by a third-party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through Tokio Marine, becomes effective after \$325,000 per year per specific claim with an additional \$350,000 aggregating deductible.

The total claims liability of \$1,651,817, reported within the Health Insurance Internal Service Fund at December 31, 2024 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

Changes in the fund's claims liability amount in 2024 and 2023 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance December 31
2023	\$ 1,719,795	\$ 13,328,830	\$ (13,239,266)	\$ 1,809,359
2024	1,809,359	16,508,071	(16,665,613)	1,651,817

NOTE 18—INTERGOVERNMENTAL AGREEMENTS

In 2017, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, equipping, and installation of the Warren County Sports Park at Union Village in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$15,735,000 in debt for the project and Warren County to pledge lodging tax revenue to pay all bond service charges and administrative expenses related to the bonds. The County levied an additional 1% lodging tax that went into effect July 1, 2017, to assist with these payments. In May 2018, the Port Authority refinanced \$7.5 million of the original issue under the Ohio Communities Accelerator Fund. The original debt of \$8.2 million remained as issued. Both bonds are currently scheduled to continue through 2042, however, the interest and terms will be negotiated every 5 years. As of December 31, 2024, principal of \$12.5 million along with interest and administrative fees of \$6.7 million remained on the debt.



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

NOTE 18—INTERGOVERNMENTAL AGREEMENTS (continued)

In 2024, the Warren County Board of Commissioners entered into a cooperative agreement with the Warren County Port Authority towards the retention and development of the Cincinnati Open Tennis Tournament. The County has agreed to pay Warren County Port Authority up to \$50.0 million no later than December 31, 2025. During 2024, the County provided the Port Authority \$15.0 million under this agreement.

NOTE 19—JOINT VENTURE

Mental Health Recovery Board Serving Warren and Clinton Counties

Warren County is a member of Mental Health Recovery Board Serving Warren and Clinton Counties (MHRB), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by Section 340 of the ORC. The mission of MHRB is to support a healthier community by investing in a system of mental health and substance use disorder services for the people of our counties.

MHRB is governed by a 14-member volunteer board whereby six members are appointed by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) and the remaining eight are appointed by the Warren County Commissioners (six) and the Clinton County Commissioners (two). MHRB's main sources of revenue are grants and other allocations from the OhioMHAS and a property tax levy in both counties.

MHRB contracts, as required by ORC with independent, agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRB's financial records. MHRB is reported as a custodial fund within this report. Complete financial statements and the Single Audit Report are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036.

NOTE 20—JOINTLY GOVERNED ORGANIZATION

Southwestern Ohio Council of Governments (SWOCOG)

The SWOCOG was formed in 2009 and currently has six county boards of developmental disabilities in southwestern Ohio: Butler, Clermont, Greene, Hamilton, Montgomery, and Warren. Their mission is to provide support and solutions to county boards of developmental disabilities through cost-effective shared services that deliver value, satisfaction, and maximization of resources. The SWOCOG serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2024, the County contributed \$92,808 towards the operation of the SWOCOG.



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

NOTE 21—TAX ABATEMENTS

The County uses Enterprise Zone Agreements (ORC 5079) with local businesses to provide real and personal property tax exemptions to encourage development of real property and the acquisition of personal property within the County. Such agreements can provide tax exemptions for a portion of the value of new real and personal property investment (when that personal property is still taxable) when the investment is made in conjunction with a project that includes job creation. The County currently has two such agreements. For the fiscal year ended December 31, 2024, the County abated \$17,075 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely, or tax reports and returns are not filed.

In addition to this Enterprise Zone Agreement, the County received reduced real property tax revenues because of Community Reinvestment Areas (CRAs) Agreements granted by various cities and villages within the County. CRAs encourage property owners to renovate existing or construct new buildings by providing tax exemptions.

For the fiscal year ended December 31, 2024, the County's real property tax revenues were reduced as follows by these programs:

Governments Entered Into CRAs	Amount of Tax Revenue Reduction To Warren County
City of Carlisle	\$ 1,383
City of Franklin	10,125
City of Lebanon	159,886
City of Mason	512,912
City of Middletown	54,025
City of Monroe	673,723
City of South Lebanon	28,934
City of Springboro	62,791
	<u>\$ 1,503,779</u>

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

Reporting Entity

The TID is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating select transportation projects. The TID was specifically created pursuant to Chapter 5540 of the ORC, as amended. The TID was created by action of the Board of Warren County Commissioners on January 27, 2011.



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

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

The TID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting Board members are appointed by the Board of Warren County Commissioners. The Speaker of the Ohio House of Representatives and the President of the Ohio Senate each appoint one non-voting member. None of the Board members receive compensation for serving on the Board.

Basis of Presentation

The financial statements of the TID have been prepared in conformity with GAAP as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Statement of Net Position and the Statement of Activities display information about the TID as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the TID at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the TID's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the TID, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which the governmental function is self-financing or draws from the general revenues of the TID.

Measurement Focus and Basis of Accounting

The TID's financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the TID are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The TID's financial statements are prepared using the accrual basis of accounting.

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

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

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. Non-exchange transactions, in which the TID receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the TID must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the TID on a reimbursement basis. Expenses are recognized at the time they are incurred.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The TID is somewhat unique in that it has issued debt to construct infrastructure improvements that are capital assets of legally separate entities. Since the TID must report the corresponding debt issued as a liability, but with no corresponding capital asset to recognize, the TID's net position is decreased.

Estimates

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

Equity in Pooled Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of bank failure, the TID will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the TID to a successful claim by the Federal Deposit Insurance Corporation.

The TID has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the TID and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be one hundred and two percent of the deposits being secured or a rate set by the Treasurer of State.



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

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

At year-end, the carrying amount of the TID's deposits was \$12,221,591 and the bank balance was \$11,719,233. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$11,469,233 was collateralized in a manner described above.

STAR 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 GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The TID measures its investment in STAR Ohio at the NAV per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a 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.

As of December 31, 2024, the TID had investments in STAR Ohio totaling \$5,874,202.

Intergovernmental Agreements

As of December 31, 2024, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, and various other local governments with nexus to Warren County to provide funding to the TID to facilitate the development and implementation of the TID's projects.

Additionally, the TID's Board has authorized a 3 percent management fee (charged to the entity contracting with the TID) to assist and manage certain projects authorized by the TID's Board.

Contractual Commitments

As of December 31, 2024, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$33.4 million.

Risk Management

The TID has obtained commercial insurance for the following risks: general liability, public officials liability, and crime. There have been no claims resulting from these risks since the inception of the TID. Additionally, there have been no significant changes in coverage during the year.



***Required
Supplementary
Information***

Warren County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset
Ohio Public Employees Retirement System - Pension
Last Ten Years *

	2023	2022	2021	2020
Traditional Pension Plan:				
County's Proportion of the Net Pension Liability	0.475397%	0.462324%	0.491507%	0.474754%
County's Proportionate Share of the Net Pension Liability	\$ 112,985,584	\$ 123,555,523	\$ 38,845,995	\$ 63,509,733
County's Covered Payroll	\$ 69,285,457	\$ 66,541,637	\$ 60,814,866	\$ 59,615,805
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.07%	185.68%	63.88%	106.53%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	79.01%	75.74%	92.62%	86.88%
Combined Plan:				
County's Proportion of the Net Pension Asset	0.367221%	0.380652%	0.441330%	0.424447%
County's Proportionate Share of the Net Pension Asset	\$ 1,024,698	\$ 811,659	\$ 1,579,581	\$ 1,106,868
County's Covered Payroll	\$ 1,493,283	\$ 1,647,406	\$ 1,715,850	\$ 1,667,951
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	68.62%	49.27%	92.06%	66.36%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	144.55%	137.14%	169.88%	157.67%
Member-Directed Plan:				
County's Proportion of the Net Pension Asset	0.464165%	0.417629%	0.419433%	0.414930%
County's Proportionate Share of the Net Pension Asset	\$ 47,002	\$ 29,548	\$ 69,177	\$ 68,331
County's Covered Payroll	\$ 3,008,266	\$ 2,612,573	\$ 2,242,562	\$ 2,222,748
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	1.56%	1.13%	3.08%	3.07%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	134.44%	126.74%	171.84%	188.21%

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

** Information not available because OPERS deemed the plan immaterial and did not include this information in their report.

2019	2018	2017	2016	2015	2014
0.461220%	0.467879%	0.474930%	0.468976%	0.470618%	0.470916%
\$ 83,195,651	\$ 117,429,909	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788
\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497
143.10%	203.99%	121.16%	173.67%	155.15%	110.21%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%
0.428522%	0.434203%	0.443488%	0.433430%	0.438146%	0.409626%
\$ 815,473	\$ 444,945	\$ 554,829	\$ 222,104	\$ 213,211	\$ 157,716
\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545
47.70%	26.28%	34.02%	14.49%	14.94%	11.27%
145.28%	126.64%	137.28%	116.55%	116.90%	114.83%
0.404695%	0.432250%	0.497301%	0.482203%	0.471660%	0.477854%
\$ 13,960	\$ 9,026	\$ 15,951	\$ 1,850	\$ 1,803	\$ 2,813
\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609
0.65%	0.56%	0.65%	0.07%	0.08%	0.12%
118.84%	113.42%	124.46%	103.40%	103.91%	**

Warren County, Ohio
Required Supplementary Information
Schedule of County Pension Contributions
Ohio Public Employees Retirement System - Pension Plan
Last Ten Years

	2024	2023	2022	2021
Traditional Pension Plan:				
Contractually Required Contribution	\$ 10,520,415	\$ 9,909,490	\$ 9,112,448	\$ 9,019,180
Contributions in Relation to the Contractually Required Contribution	(10,520,415)	(9,909,490)	(9,112,448)	(9,019,180)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 73,974,603	\$ 69,285,457	\$ 66,541,637	\$ 60,814,866
Contributions as a Percentage of Covered Payroll	14.22%	14.30%	13.69%	14.83%
Combined Plan:				
Contractually Required Contribution	\$ 197,496	\$ 183,064	\$ 209,487	\$ 254,470
Contributions in Relation to the Contractually Required Contribution	(197,496)	(183,064)	(209,487)	(254,470)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,620,150	\$ 1,493,283	\$ 1,647,406	\$ 1,715,850
Contributions as a Percentage of Covered Payroll	12.19%	12.26%	12.72%	14.83%
Member-Directed Plan:				
Contractually Required Contribution	\$ 318,956	\$ 307,325	\$ 255,554	\$ 237,560
Contributions in Relation to the Contractually Required Contribution	(318,956)	(307,325)	(255,554)	(237,560)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 3,139,840	\$ 3,008,266	\$ 2,612,573	\$ 2,242,562
Contributions as a Percentage of Covered Payroll	10.16%	10.22%	9.78%	10.59%

2020	2019	2018	2017	2016	2015
\$ 8,539,455	\$ 8,322,503	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302
(8,539,455)	(8,322,503)	(8,128,034)	(7,519,721)	(6,733,274)	(6,515,302)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 59,615,805	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782
14.32%	14.31%	14.12%	13.31%	11.93%	12.40%
\$ 238,920	\$ 244,736	\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932
(238,920)	(244,736)	(239,056)	(217,020)	(186,929)	(176,932)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,667,951	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844
14.32%	14.31%	14.12%	13.31%	12.19%	12.40%
\$ 227,421	\$ 220,354	\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478
(227,421)	(220,354)	(226,747)	(326,007)	(231,123)	(291,478)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,222,748	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583
10.23%	10.22%	14.12%	13.31%	9.15%	12.40%

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability/(Asset)	0.472001%	0.458082%	0.487032%	0.470810%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (3,867,159)	\$ 2,613,039	\$ (13,857,276)	\$ (7,577,596)
County's Covered Payroll	\$ 73,787,006	\$ 70,801,616	\$ 64,773,278	\$ 63,506,504
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	(5.24%)	3.69%	(21.39%)	(11.93%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	107.76%	94.79%	128.23%	115.57%

(1) Information prior to 2016 is not available.

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

2019	2018	2017	2016
0.457914%	0.465360%	0.474242%	0.467331%
\$ 57,721,813	\$ 55,599,801	\$ 47,327,766	\$ 43,458,914
\$ 62,003,882	\$ 60,597,135	\$ 60,516,181	\$ 60,516,181
93.09%	91.75%	78.21%	71.81%
47.80%	46.33%	54.14%	54.04%

Warren County, Ohio
Required Supplementary Information
Schedule of County OPEB Contributions
Ohio Public Employees Retirement System - OPEB Plan
Last Nine Years (1)

	2024	2023	2022	2021
Contractually Required Contribution	\$ 160,498	\$ 153,441	\$ 118,336	\$ 95,024
Contributions in Relation to the Contractually Required Contribution	(160,498)	(153,441)	(118,336)	(95,024)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 78,734,593	\$ 73,787,006	\$ 70,801,616	\$ 64,773,278
Contributions as a Percentage of Covered Payroll	0.20%	0.21%	0.17%	0.15%

(1) Information prior to 2016 is not available.

2020	2019	2018	2017	2016
\$ 90,969	\$ 88,141	\$ 90,699	\$ 671,490	\$ 1,196,844
(90,969)	(88,141)	(90,699)	(671,490)	(1,196,844)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 63,506,504	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
0.14%	0.14%	0.15%	1.11%	1.98%

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

Changes in Assumptions - OPERS Net Pension Liability/Asset

For 2017, the investment rate changed from 8.00 percent to 7.50 percent and the wage inflation rate changed from 3.75 percent to 3.25 percent.

For 2019, the investment rate changed from 7.50 percent to 7.20 percent.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

Changes in Assumptions - OPERS Net OPEB Liability/Asset

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent.

For 2020, the single discount rate changed from 3.96 percent to 3.16 percent.

For 2021, the single discount rate changed from 3.16 percent to 6.00 percent.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75% and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

For 2023, the single discount rate changed from 6.00 percent to 5.22 percent.

For 2024, the single discount rate changed from 5.22 percent to 5.70 percent.

Additional details about OPERS may be obtained by visiting <https://www.OPERS.org/financial/reports.shtml>.

WARREN COUNTY, OHIO

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, NONMAJOR
ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS, AND FIDUCIARY
FUNDS.**

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Motor Vehicle and Gasoline Tax Fund

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

Human Services Fund

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

Dog and Kennel Fund

To account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

Emergency Management Fund

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

Courts Special Projects Fund

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court and Common Pleas Court for more efficient operation.

Permissive Tax Fund

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

Real Estate Assessment Fund

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

Youth Services Subsidy Fund

To account for revenues from the State for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

Delinquent Real Estate Tax & Assessment Fund

To account for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

To account for grants from the Federal Government for employment and training needs of area job seekers.

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients.

Child Support Enforcement Fund

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Community Development Fund

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

Children Services Board Fund

To account for various Federal and State grants and reimbursements used for County childcare and adoption programs.

Court Computerization Fund

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

County Transit Fund

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

WARREN COUNTY, OHIO

***Special Revenue Funds* (Continued)**

Other Special Revenue Funds

To account for revenues from: fees, taxes, fines, federal and state grants, licenses, and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds represent the less significant special revenue funds of the County:

COVID-19 Emergency Rental Assistance
Law Library Resources Fund
Board of Elections (BOE) Election Security Grants Fund
Local Fiscal Recovery Fund
OneOhio Opioid Settlement Fund
Veteran's Memorial Fund
Recorder Technology Fund
Board of Elections (BOE) Technology Fund
Indigent Driver Interlock & Monitoring Fund
Probation Supervision Fund
Common Pleas Mental Health Grant Fund
County Lodgings Tax Fund
Domestic Shelter Fund
Workforce Investment Board Fund
Crime Victim Grant Fund
Indigent Driver Alcohol Treatment Fund
Treasurer Tax Certificate Admin Fund
Comprehensive Case Management and Employment Program Fund (CCMEP/TANF)
Municipal Victim Witness Fund
Sheriff Grants Fund
Job Training Partnership Act Fund
Community Corrections Fund
Indigent Guardianship Fund
Cognitive Intervention Program Fund
Drug Law Enforcement Fund
Law Enforcement Trust Fund
Hazardous Materials Emergency Plan Fund
Tactical Response Unit Fund
Rehabilitation Grants Fund
Enforcement & Education Fund

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds

Debt service funds are used to account for retirement of the County's general obligation and special assessment bonds.

Special Assessment Fund

To account for revenue received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction and road improvements.

Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

Tax Increment District Revenue Bond Fund

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

Capital Projects Funds

Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

County Road Projects Fund

To account for all revenue sources, including federal and state grants and taxes, used to finance road and bridge infrastructure projects.

County Construction Projects Fund

To account for all revenue sources, including federal and state grants and taxes, used to finance construction and renovation of County-owned land, buildings and communication systems.

Airport Construction Fund

To account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

To account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

(Continued)

WARREN COUNTY, OHIO

Permanent Fund

The permanent fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

Scheurer - Smith Trust Fund

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.



WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 62,048,542	\$ 2,502,452	\$ 45,598,070	\$ 43,609	\$ 110,192,673
Receivables:					
Taxes	599,042	0	0	0	599,042
Payments in Lieu of Taxes	0	0	1,456,513	0	1,456,513
Accounts	252,776	0	0	0	252,776
Intergovernmental	13,269,688	0	613,480	0	13,883,168
Special Assessments	0	1,280,003	0	0	1,280,003
Loans	543,415	0	0	0	543,415
Due from Other Funds	44,479	0	0	0	44,479
Interfund Loans Receivable	3,325,629	0	0	0	3,325,629
Inventory of Supplies, at Cost	744,654	0	133,427	0	878,081
Prepaid Items	100,472	0	250,358	0	350,830
Total Assets	\$ 80,928,697	\$ 3,782,455	\$ 48,051,848	\$ 43,609	\$ 132,806,609
Liabilities:					
Accounts Payable	\$ 1,951,281	\$ 0	\$ 3,829,243	\$ 0	\$ 5,780,524
Accrued Wages and Benefits Payable	758,146	0	0	0	758,146
Intergovernmental Payable	1,060,654	0	338,623	0	1,399,277
Retainage Payable	0	0	563,087	0	563,087
Deposits Payable	2,032,504	0	0	0	2,032,504
Due to Other Funds	202,629	0	0	0	202,629
Interfund Loans Payable	0	0	3,325,629	0	3,325,629
Unearned Revenue	6,669,041	0	0	0	6,669,041
Matured Compensated Absences Payable	20,426	0	0	0	20,426
Total Liabilities	12,694,681	0	8,056,582	0	20,751,263
Deferred Inflows of Resources:					
Unavailable Amounts	9,153,470	1,280,003	96,933	0	10,530,406
Payments in Lieu of Taxes	0	0	1,456,513	0	1,456,513
Levied for Next Fiscal Year	0	0	0	0	0
Total Deferred Inflows of Resources	9,153,470	1,280,003	1,553,446	0	11,986,919
Fund Balances:					
Nonspendable	845,126	0	383,785	18,902	1,247,813
Restricted	57,996,409	2,502,452	4,026,946	24,707	64,550,514
Committed	239,011	0	34,031,089	0	34,270,100
Total Fund Balances	59,080,546	2,502,452	38,441,820	43,609	100,068,427
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 80,928,697	\$ 3,782,455	\$ 48,051,848	\$ 43,609	\$ 132,806,609

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Property and Other Taxes	\$ 8,341,723	\$ 0	\$ 0	\$ 0	\$ 8,341,723
Payments in Lieu of Taxes	0	0	1,076,898	0	1,076,898
Intergovernmental Revenues	44,017,586	0	2,204,573	0	46,222,159
Charges for Services	6,102,827	8,530	0	0	6,111,357
Licenses and Permits	15	0	0	0	15
Investment Earnings	9	0	0	0	9
Special Assessments	0	136,086	0	0	136,086
Fines and Forfeitures	1,425,317	0	0	0	1,425,317
All Other Revenue	719,301	0	6,000	0	725,301
Total Revenue	60,606,778	144,616	3,287,471	0	64,038,865
Expenditures:					
Current:					
General Government:					
Legislative and Executive	3,536,818	0	0	0	3,536,818
Judicial	1,113,560	0	0	0	1,113,560
Public Safety	6,713,106	0	0	0	6,713,106
Public Works	12,594,261	0	0	0	12,594,261
Health	804,133	0	0	0	804,133
Human Services	25,123,874	0	0	0	25,123,874
Community and Economic Development	10,036,911	0	0	0	10,036,911
Capital Outlay	0	0	26,952,847	0	26,952,847
Debt Service:					
Principal Retirement	86,835	628,760	165,265	0	880,860
Interest and Fiscal Charges	21,397	165,838	8,151	0	195,386
Total Expenditures	60,030,895	794,598	27,126,263	0	87,951,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	575,883	(649,982)	(23,838,792)	0	(23,912,891)
Other Financing Sources (Uses):					
Transfers In	2,593,760	112,716	6,204,007	0	8,910,483
Transfers Out	(1,146,723)	0	0	0	(1,146,723)
Inception of IT Subscription Agreements	551,261	0	0	0	551,261
Sale of Assets	62,221	0	0	0	62,221
Total Other Financing Sources (Uses)	2,060,519	112,716	6,204,007	0	8,377,242
Net Change in Fund Balances	2,636,402	(537,266)	(17,634,785)	0	(15,535,649)
Fund Balances at Beginning of Year, as previously presented					
Change to financial reporting entity	56,802,248	3,039,718	2,115,544	43,609	62,001,119
Fund Balances at Beginning of Year, as adjusted	0	0	53,961,061	0	53,961,061
	56,802,248	3,039,718	56,076,605	43,609	115,962,180
Increase (Decrease) in Inventory Reserve	(358,104)	0	0	0	(358,104)
Fund Balances End of Year	\$ 59,080,546	\$ 2,502,452	\$ 38,441,820	\$ 43,609	\$ 100,068,427

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	Motor	Human	COVID-19	
	Vehicle and Gasoline Tax	Services	Emergency Rental Assistance	Dog and Kennel
Assets:				
Cash, Cash Equivalents, and Investments	\$ 14,733,323	\$ 1,372,634	\$ 1,665,540	\$ 426,247
Receivables:				
Taxes	283,087	0	0	0
Accounts	76,988	0	0	2,669
Intergovernmental	5,354,302	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	3,325,629	0	0	0
Inventory of Supplies, at Cost	744,654	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 24,517,983</u>	<u>\$ 1,372,634</u>	<u>\$ 1,665,540</u>	<u>\$ 428,916</u>
Liabilities:				
Accounts Payable	\$ 580,280	\$ 202,593	\$ 420	\$ 161
Accrued Wages and Benefits Payable	145,350	106,309	0	15,427
Intergovernmental Payable	23,868	145,179	0	2,377
Deposits Payable	2,032,504	0	0	0
Due to Other Funds	26,464	33,671	0	3,410
Unearned Revenue	0	0	1,665,120	0
Matured Compensated Absences Payable	0	45	0	0
Total Liabilities	<u>2,808,466</u>	<u>487,797</u>	<u>1,665,540</u>	<u>21,375</u>
Deferred Inflows of Resources:				
Unavailable Amounts	3,738,895	0	0	0
Total Deferred Inflows of Resources	<u>3,738,895</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	744,654	0	0	0
Restricted	17,225,968	884,837	0	407,541
Committed	0	0	0	0
Total Fund Balances	<u>17,970,622</u>	<u>884,837</u>	<u>0</u>	<u>407,541</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 24,517,983</u>	<u>\$ 1,372,634</u>	<u>\$ 1,665,540</u>	<u>\$ 428,916</u>

Law Library Resources	BOE Election Security Grants	Local Fiscal Recovery Fund	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology
\$ 155,480	\$ 26	\$ 5,136,168	\$ 1,385,071	\$ 10,156	\$ 287,970
0	0	0	0	0	0
22,150	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$ 177,630	\$ 26	\$ 5,136,168	\$ 1,385,071	\$ 10,156	\$ 318,618
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 14,643	\$ 0	\$ 132,247	\$ 0	\$ 0	\$ 1,209
2,404	0	0	0	0	0
371	0	0	0	0	0
0	0	0	0	0	0
343	0	0	0	0	0
0	0	5,003,921	0	0	0
0	0	0	0	0	0
17,761	0	5,136,168	0	0	1,209
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	0
0	0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	30,648
159,869	26	0	1,385,071	10,156	286,761
0	0	0	0	0	0
159,869	26	0	1,385,071	10,156	317,409
\$ 177,630	\$ 26	\$ 5,136,168	\$ 1,385,071	\$ 10,156	\$ 318,618

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	BOE Technology	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,126,660	\$ 859,436	\$ 143,315	\$ 2,883,327
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	832	33,893
Intergovernmental	0	0	0	321
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	3,312
Total Assets	<u>\$ 1,126,660</u>	<u>\$ 859,436</u>	<u>\$ 144,147</u>	<u>\$ 2,920,853</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 65	\$ 0	\$ 72,768
Accrued Wages and Benefits Payable	0	22,287	0	0
Intergovernmental Payable	0	3,436	442	0
Deposits Payable	0	0	0	0
Due to Other Funds	0	3,204	0	7,500
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>28,992</u>	<u>442</u>	<u>80,268</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	3,312
Restricted	1,126,660	830,444	143,705	2,837,273
Committed	0	0	0	0
Total Fund Balances	<u>1,126,660</u>	<u>830,444</u>	<u>143,705</u>	<u>2,840,585</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,126,660</u>	<u>\$ 859,436</u>	<u>\$ 144,147</u>	<u>\$ 2,920,853</u>

		Common					
Probation Supervision	Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment		
\$ 803,027	\$ 220,576	\$ 2,257,715	\$ 323,198	\$ 40,227	\$ 7,579,419		
0	0	0	315,955	0	0		
1,755	0	0	0	2,753	0		
61,553	28,045	43,506	0	0	0		
0	0	0	0	0	0		
0	0	0	0	0	0		
0	0	0	0	0	0		
0	0	0	0	0	0		
0	0	0	0	0	0		
\$ 866,335	\$ 248,621	\$ 2,301,221	\$ 639,153	\$ 42,980	\$ 7,579,419		
\$ 2,666	\$ 9,924	\$ 0	\$ 0	\$ 40,227	\$ 261		
5,145	2,909	0	0	0	29,182		
793	447	101,119	636,729	0	4,500		
0	0	0	0	0	0		
1,800	0	0	2,424	0	3,347		
0	0	0	0	0	0		
0	0	0	0	0	0		
10,404	13,280	101,119	639,153	40,227	37,290		
0	7,500	0	0	0	0		
0	7,500	0	0	0	0		
0	0	0	0	0	0		
855,931	227,841	2,200,102	0	2,753	7,542,129		
0	0	0	0	0	0		
855,931	227,841	2,200,102	0	2,753	7,542,129		
\$ 866,335	\$ 248,621	\$ 2,301,221	\$ 639,153	\$ 42,980	\$ 7,579,419		

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	Workforce Investment Board	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 113,571	\$ 911,611	\$ 15,739	\$ 906,287
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	6,386
Intergovernmental	2,135,440	612,178	9,599	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 2,249,011</u>	<u>\$ 1,523,789</u>	<u>\$ 25,338</u>	<u>\$ 912,673</u>
Liabilities:				
Accounts Payable	\$ 110,729	\$ 27,605	\$ 266	\$ 0
Accrued Wages and Benefits Payable	11,581	95,644	1,746	2,974
Intergovernmental Payable	1,782	14,721	270	456
Deposits Payable	0	0	0	0
Due to Other Funds	1,186	20,790	289	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>125,278</u>	<u>158,760</u>	<u>2,571</u>	<u>3,430</u>
Deferred Inflows of Resources:				
Unavailable Amounts	1,822,740	303,183	1,727	0
Total Deferred Inflows of Resources	<u>1,822,740</u>	<u>303,183</u>	<u>1,727</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	300,993	1,061,846	21,040	909,243
Committed	0	0	0	0
Total Fund Balances	<u>300,993</u>	<u>1,061,846</u>	<u>21,040</u>	<u>909,243</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,249,011</u>	<u>\$ 1,523,789</u>	<u>\$ 25,338</u>	<u>\$ 912,673</u>

Treasurer Tax Certificate Admin	Delinquent Real Estate Tax & Assessment			Municipal CCMEP/ TANF		Warren County Solid Waste District			Sheriff Grants
	\$ 26,534	\$ 1,251,289	\$ 84,066	\$ 68,623	\$ 1,006,742	\$ 1,086,636			
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	8,190	1,925		
0	0	835,611		0		0		88,315	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	7,500	0		
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
\$ 26,534	\$ 1,251,289	\$ 919,677	\$ 68,623	\$ 1,022,432	\$ 1,086,636	\$ 1,176,876			
\$ 0	\$ 259	\$ 2,123	\$ 0	\$ 669	\$ 0				
0	8,383	0	4,159	6,008	2,837				
378	1,288	9,910	642	922	438				
0	0	0	0	0	0				
0	1,006	17,281	591	2,141	4,455				
0	0	0	0	0	0				
0	0	0	0	0	0				
378	10,936	29,314	5,392	9,740	7,730				
0	0	673,925	0	0	16,573				
0	0	673,925	0	0	16,573				
0	0	0	0	0	0				
26,156	1,240,353	216,438	63,231	1,012,692	1,152,573				
0	0	0	0	0	0				
26,156	1,240,353	216,438	63,231	1,012,692	1,152,573				
\$ 26,534	\$ 1,251,289	\$ 919,677	\$ 68,623	\$ 1,022,432	\$ 1,086,636	\$ 1,176,876			

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Assets:				
Cash, Cash Equivalents, and Investments	\$ 211,005	\$ 0	\$ 57,094	\$ 1,160,368
Receivables:				
Taxes	0	0	0	0
Accounts	1,125	0	0	1,331
Intergovernmental	553,697	0	56,704	339,283
Loans	0	0	0	0
Due from Other Funds	16,742	0	0	2,537
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 782,569	\$ 0	\$ 113,798	\$ 1,503,519
Liabilities:				
Accounts Payable	\$ 5,807	\$ 0	\$ 0	\$ 19,624
Accrued Wages and Benefits Payable	20,780	0	0	36,885
Intergovernmental Payable	3,207	0	64,573	5,683
Deposits Payable	0	0	0	0
Due to Other Funds	2,962	0	0	705
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	32,756	0	64,573	62,897
Deferred Inflows of Resources:				
Unavailable Amounts	520,398	0	49,225	169,644
Total Deferred Inflows of Resources	520,398	0	49,225	169,644
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	229,415	0	0	1,270,978
Committed	0	0	0	0
Total Fund Balances	229,415	0	0	1,270,978
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 782,569	\$ 0	\$ 113,798	\$ 1,503,519

Child Support Enforcement	Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program
\$ 2,047,038	\$ 732,463	\$ 303,741	\$ 6,513,960	\$ 1,748,391	\$ 414,021
0	0	0	0	0	0
60,265	0	1,570	3,560	16,300	80
570,010	770,536	0	1,516,870	0	0
0	451,987	0	0	0	0
0	14,778	0	0	0	1,005
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	66,512	0
<u>\$ 2,677,313</u>	<u>\$ 1,969,764</u>	<u>\$ 305,311</u>	<u>\$ 8,034,390</u>	<u>\$ 1,831,203</u>	<u>\$ 415,106</u>
\$ 795	\$ 56,832	\$ 0	\$ 417,149	\$ 20	\$ 917
93,284	4,195	0	140,657	0	0
14,372	646	0	22,105	0	0
0	0	0	0	0	0
13,912	1,349	0	24,608	0	70
0	0	0	0	0	0
94	0	0	20,287	0	0
<u>122,457</u>	<u>63,022</u>	<u>0</u>	<u>624,806</u>	<u>20</u>	<u>987</u>
<u>370,010</u>	<u>708,679</u>	<u>0</u>	<u>770,971</u>	<u>0</u>	<u>0</u>
<u>370,010</u>	<u>708,679</u>	<u>0</u>	<u>770,971</u>	<u>0</u>	<u>0</u>
0	0	0	0	66,512	0
2,184,846	1,198,063	305,311	6,638,613	1,764,671	414,119
0	0	0	0	0	0
<u>2,184,846</u>	<u>1,198,063</u>	<u>305,311</u>	<u>6,638,613</u>	<u>1,831,183</u>	<u>414,119</u>
<u>\$ 2,677,313</u>	<u>\$ 1,969,764</u>	<u>\$ 305,311</u>	<u>\$ 8,034,390</u>	<u>\$ 1,831,203</u>	<u>\$ 415,106</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

	Drug Law Enforcement	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit
Assets:				
Cash, Cash Equivalents, and Investments	\$ 5,178	\$ 443,092	\$ 6	\$ 34,458
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	9,426
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 5,178	\$ 443,092	\$ 6	\$ 43,884
Liabilities:				
Accounts Payable	\$ 0	\$ 906	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	0	906	0	0
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	5,178	442,186	0	43,884
Committed	0	0	6	0
Total Fund Balances	5,178	442,186	6	43,884
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,178	\$ 443,092	\$ 6	\$ 43,884

Rehabilitation Grants	Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 147,577	\$ 148,606	\$ 1,200,931	\$ 62,048,542
0	0	0	599,042
0	230	1,348	252,776
0	0	293,718	13,269,688
91,428	0	0	543,415
0	0	1,917	44,479
0	0	0	3,325,629
0	0	0	744,654
0	0	0	100,472
\$ 239,005	\$ 148,836	\$ 1,497,914	\$ 80,928,697
<hr/>	<hr/>	<hr/>	<hr/>
\$ 0	\$ 0	\$ 250,116	\$ 1,951,281
0	0	0	758,146
0	0	0	1,060,654
0	0	0	2,032,504
0	0	29,121	202,629
0	0	0	6,669,041
0	0	0	20,426
0	0	279,237	12,694,681
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	9,153,470
0	0	0	9,153,470
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	845,126
0	148,836	1,218,677	57,996,409
239,005	0	0	239,011
239,005	148,836	1,218,677	59,080,546
<hr/>	<hr/>	<hr/>	<hr/>
\$ 239,005	\$ 148,836	\$ 1,497,914	\$ 80,928,697

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Motor Vehicle and Gasoline Tax	Human Services	COVID-19 Emergency Rental Assistance	Dog and Kennel
Revenues:				
Property and Other Taxes	\$ 3,669,020	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	10,136,432	5,395,147	5,220	0
Charges for Services	321	0	0	440,063
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	128,428	0	0	31,706
All Other Revenue	70,055	140	0	11,239
Total Revenue	<u>14,004,256</u>	<u>5,395,287</u>	<u>5,220</u>	<u>483,008</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	10,394,076	0	0	0
Health	0	0	0	574,461
Human Services	0	5,324,581	5,220	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	4,854	0	0
Interest and Fiscal Charges	0	39	0	0
Total Expenditures	<u>10,394,076</u>	<u>5,329,474</u>	<u>5,220</u>	<u>574,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,610,180	65,813	0	(91,453)
Other Financing Sources (Uses):				
Transfers In	0	206,626	0	0
Transfers Out	(1,146,723)	0	0	0
Inception of IT Subscription Agreements	0	0	0	0
Sale of Assets	58,230	0	0	0
Total Other Financing Sources (Uses)	<u>(1,088,493)</u>	<u>206,626</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	2,521,687	272,439	0	(91,453)
Fund Balances at Beginning of Year	15,807,039	612,398	0	498,994
Increase (Decrease) in Inventory Reserve	(358,104)	0	0	0
Fund Balances End of Year	<u>\$ 17,970,622</u>	<u>\$ 884,837</u>	<u>\$ 0</u>	<u>\$ 407,541</u>

Law Library Resources	BOE Election Security Grants	Local Fiscal Recovery Fund	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology
\$ 0	\$ 0	\$ 8,775,754	\$ 882,523	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	147,828
0	0	0	0	0	0
0	9	0	0	0	0
338,030	0	0	0	0	0
0	0	173,158	0	177	0
338,030	9	8,948,912	882,523	177	147,828
0	0	984	0	0	60,596
306,111	0	0	0	0	0
0	0	800,000	0	0	0
0	0	2,000,000	0	0	0
0	0	0	0	0	0
0	0	1,936,778	0	0	0
0	0	4,211,150	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
306,111	0	8,948,912	0	0	60,596
31,919	9	0	882,523	177	87,232
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
31,919	9	0	882,523	177	87,232
127,950	17	0	502,548	9,979	230,177
0	0	0	0	0	0
\$ 159,869	\$ 26	\$ 0	\$ 1,385,071	\$ 10,156	\$ 317,409

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	BOE Technology	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	64,972	495,595	0	11,573
Charges for Services	0	0	0	16,003
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	10,942	384,254
All Other Revenue	0	1,000	0	0
Total Revenue	64,972	496,595	10,942	411,830
Expenditures:				
Current:				
General Government:				
Legislative and Executive	664,620	0	0	0
Judicial	0	0	442	331,632
Public Safety	0	529,347	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	664,620	529,347	442	331,632
Excess (Deficiency) of Revenues Over (Under) Expenditures	(599,648)	(32,752)	10,500	80,198
Other Financing Sources (Uses):				
Transfers In	0	83,155	0	0
Transfers Out	0	0	0	0
Inception of IT Subscription Agreements	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	83,155	0	0
Net Change in Fund Balances	(599,648)	50,403	10,500	80,198
Fund Balances at Beginning of Year	1,726,308	780,041	133,205	2,760,387
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,126,660	\$ 830,444	\$ 143,705	\$ 2,840,585

Common					
Probation Supervision	Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment
\$ 0	\$ 0	\$ 0	\$ 4,672,703	\$ 0	\$ 0
222,582	83,323	561,607	0	0	0
69,988	0	0	0	40,618	3,255,224
0	0	0	0	0	15
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
292,570	83,323	561,607	4,672,703	40,618	3,255,239
0	0	0	0	0	2,477,130
0	53,138	0	0	0	0
265,912	0	0	0	0	0
0	0	200,185	0	0	0
0	0	0	0	0	0
0	0	0	0	62,466	0
0	0	0	4,672,703	0	0
0	0	0	0	0	81,981
0	0	0	0	0	21,358
265,912	53,138	200,185	4,672,703	62,466	2,580,469
26,658	30,185	361,422	0	(21,848)	674,770
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	551,261
0	0	0	0	0	0
0	0	0	0	0	551,261
26,658	30,185	361,422	0	(21,848)	1,226,031
829,273	197,656	1,838,680	0	24,601	6,316,098
0	0	0	0	0	0
\$ 855,931	\$ 227,841	\$ 2,200,102	\$ 0	\$ 2,753	\$ 7,542,129

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Workforce Investment Board	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,317,665	1,617,492	42,338	0
Charges for Services	0	12,000	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	87,451
All Other Revenue	0	38,828	0	0
Total Revenue	2,317,665	1,668,320	42,338	87,451
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,002,847	51,412	77,708
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,262,593	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,262,593	3,002,847	51,412	77,708
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,072	(1,334,527)	(9,074)	9,743
Other Financing Sources (Uses):				
Transfers In	0	1,159,600	9,729	0
Transfers Out	0	0	0	0
Inception of IT Subscription Agreements	0	0	0	0
Sale of Assets	56	1,096	0	0
Total Other Financing Sources (Uses)	56	1,160,696	9,729	0
Net Change in Fund Balances	55,128	(173,831)	655	9,743
Fund Balances at Beginning of Year	245,865	1,235,677	20,385	899,500
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 300,993	\$ 1,061,846	\$ 21,040	\$ 909,243

Treasurer Tax Certificate Admin	Delinquent Real Estate		Municipal		Warren County Solid	
	Tax & Assessment	CCMEP/ TANF	Victim Witness	Waste District	Sheriff Grants	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	803,064	0	30,000	189,531	
0	549,508	0	100,000	99,891	67,531	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	5,384	0	2,065	3,053	
0	549,508	808,448	100,000	131,956	260,115	
1,916	331,572	0	0	0	0	
0	0	0	0	0	0	
0	0	0	101,266	0	129,584	
0	0	0	0	0	0	
0	0	0	0	229,672	0	
0	0	734,987	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
1,916	331,572	734,987	101,266	229,672	129,584	
(1,916)	217,936	73,461	(1,266)	(97,716)	130,531	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	10	0	0	10	0	
0	10	0	0	10	0	
(1,916)	217,946	73,461	(1,266)	(97,706)	130,531	
28,072	1,022,407	142,977	64,497	1,110,398	1,022,042	
0	0	0	0	0	0	
\$ 26,156	\$ 1,240,353	\$ 216,438	\$ 63,231	\$ 1,012,692	\$ 1,152,573	

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	385,393	0	260,098	681,250
Charges for Services	0	0	0	374,716
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	69,678	0	0	0
Total Revenue	455,071	0	260,098	1,055,966
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	543,967	1,073,031
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	416,184	1,675	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	416,184	1,675	543,967	1,073,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,887	(1,675)	(283,869)	(17,065)
Other Financing Sources (Uses):				
Transfers In	0	0	0	5,000
Transfers Out	0	0	0	0
Inception of IT Subscription Agreements	0	0	0	0
Sale of Assets	227	0	0	0
Total Other Financing Sources (Uses)	227	0	0	5,000
Net Change in Fund Balances	39,114	(1,675)	(283,869)	(12,065)
Fund Balances at Beginning of Year	190,301	1,675	283,869	1,283,043
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 229,415	\$ 0	\$ 0	\$ 1,270,978

Child Support Enforcement	Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,178,465	939,823	0	6,444,791	0	0
778,509	5,000	22,760	0	0	23,050
0	0	0	0	0	0
0	0	0		0	0
0	0	0	0	281,085	0
<u>67,810</u>	<u>180,262</u>	<u>0</u>	<u>5,355</u>	<u>0</u>	<u>0</u>
<u>3,024,784</u>	<u>1,125,085</u>	<u>22,760</u>	<u>6,450,146</u>	<u>281,085</u>	<u>23,050</u>
0	0	0	0	0	0
0	0	0	0	422,237	0
0	0	2,563	0	0	21,187
0	0	0	0	0	0
0	0	0	0	0	0
3,044,112	0	0	9,351,482	0	0
0	1,153,058	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,044,112</u>	<u>1,153,058</u>	<u>2,563</u>	<u>9,351,482</u>	<u>422,237</u>	<u>21,187</u>
(19,328)	(27,973)	20,197	(2,901,336)	(141,152)	1,863
272,531	0	0	0	830,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	2,592	0	0
<u>272,531</u>	<u>0</u>	<u>0</u>	<u>2,592</u>	<u>830,000</u>	<u>0</u>
253,203	(27,973)	20,197	(2,898,744)	688,848	1,863
1,931,643	1,226,036	285,114	9,537,357	1,142,335	412,256
0	0	0	0	0	0
<u>\$ 2,184,846</u>	<u>\$ 1,198,063</u>	<u>\$ 305,311</u>	<u>\$ 6,638,613</u>	<u>\$ 1,831,183</u>	<u>\$ 414,119</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Drug Law Enforcement	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	1,420	157,269	0	0
All Other Revenue	0	0	0	35,931
Total Revenue	1,420	157,269	0	35,931
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	61,474	27,118	25,690
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	61,474	27,118	25,690
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,420	95,795	(27,118)	10,241
Other Financing Sources (Uses):				
Transfers In	0	0	27,119	0
Transfers Out	0	0	0	0
Inception of IT Subscription Agreements	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	0	27,119	0
Net Change in Fund Balances	1,420	95,795	1	10,241
Fund Balances at Beginning of Year	3,758	346,391	5	33,643
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 5,178	\$ 442,186	\$ 6	\$ 43,884

Rehabilitation Grants	Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 8,341,723
0	0	1,492,948	44,017,586
0	0	99,817	6,102,827
0	0	0	15
0	0	0	9
0	4,732	0	1,425,317
0	0	55,166	719,301
0	4,732	1,647,931	60,606,778
0	0	0	3,536,818
0	0	0	1,113,560
0	0	0	6,713,106
0	0	0	12,594,261
0	0	0	804,133
25	0	1,983,771	25,123,874
0	0	0	10,036,911
0	0	0	86,835
0	0	0	21,397
25	0	1,983,771	60,030,895
(25)	4,732	(335,840)	575,883
0	0	0	2,593,760
0	0	0	(1,146,723)
0	0	0	551,261
0	0	0	62,221
0	0	0	2,060,519
(25)	4,732	(335,840)	2,636,402
239,030	144,104	1,554,517	56,802,248
0	0	0	(358,104)
\$ 239,005	\$ 148,836	\$ 1,218,677	\$ 59,080,546

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2024

	Special Assessment	OPWC Loan	Tax Increment District	Revenue Bond	Total Nonmajor Debt Service Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 71,435	\$ 0	\$ 2,431,017	\$ 2,431,017	\$ 2,502,452
Receivables:					
Special Assessments	1,280,003	0	0	0	1,280,003
Total Assets	\$ 1,351,438	\$ 0	\$ 2,431,017	\$ 2,431,017	\$ 3,782,455
Liabilities:					
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Deferred Inflows of Resources:					
Unavailable Amounts	1,280,003	0	0	0	1,280,003
Total Deferred Inflows of Resources	1,280,003	0	0	0	1,280,003
Fund Balances:					
Restricted	71,435	0	2,431,017	2,431,017	2,502,452
Total Fund Balances	\$ 71,435	\$ 0	\$ 2,431,017	\$ 2,431,017	\$ 2,502,452
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,351,438	\$ 0	\$ 2,431,017	\$ 2,431,017	\$ 3,782,455

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Special Assessment	OPWC Loan	Tax Increment District	Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Charges for Services	\$ 8,530	\$ 0	\$ 0	\$ 0	\$ 8,530
Special Assessments	136,086	0	0	0	136,086
Total Revenue	144,616	0	0	0	144,616
Expenditures:					
Debt Service:					
Principal Retirement	97,044	112,716	419,000	628,760	
Interest and Fiscal Charges	36,624	0	129,214	165,838	
Total Expenditures	133,668	112,716	548,214	794,598	
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,948	(112,716)	(548,214)	(649,982)	
Other Financing Sources:					
Transfers In	0	112,716	0	112,716	
Total Other Financing Sources	0	112,716	0	112,716	
Net Change in Fund Balances	10,948	0	(548,214)	(537,266)	
Fund Balances at Beginning of Year	60,487	0	2,979,231	3,039,718	
Fund Balances End of Year	\$ 71,435	\$ 0	\$ 2,431,017	\$ 2,502,452	

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2024

	County Road Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$12,776,878	\$31,844,169	\$ 448,775	\$ 528,248	\$ 45,598,070
Receivables:					
Payments in Lieu of Taxes	1,456,513	0	0	0	1,456,513
Intergovernmental	129,587	0	483,893	0	613,480
Inventory of Supplies, at Cost	0	133,427	0	0	133,427
Prepaid Items	0	250,358	0	0	250,358
Total Assets	\$14,362,978	\$32,227,954	\$ 932,668	\$ 528,248	\$ 48,051,848
Liabilities:					
Accounts Payable	\$ 840	\$ 3,826,097	\$ 2,306	\$ 0	\$ 3,829,243
Intergovernmental Payable	0	338,623	0	0	338,623
Retainage Payable	0	563,087	0	0	563,087
Interfund Loans Payable	3,325,629	0	0	0	3,325,629
Total Liabilities	3,326,469	4,727,807	2,306	0	8,056,582
Deferred Inflows of Resources:					
Unavailable Amounts	26,311	0	70,622	0	96,933
Payments in Lieu of Taxes Levied for Next Fiscal Year	1,456,513	0	0	0	1,456,513
Total Deferred Inflows of Resources	1,482,824	0	70,622	0	1,553,446
Fund Balances:					
Nonspendable	0	383,785	0	0	383,785
Restricted	665,853	1,973,105	859,740	528,248	4,026,946
Committed	8,887,832	25,143,257	0	0	34,031,089
Total Fund Balances	9,553,685	27,500,147	859,740	528,248	38,441,820
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$14,362,978	\$32,227,954	\$ 932,668	\$ 528,248	\$ 48,051,848

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	County Road Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Payments in Lieu of Taxes	\$ 1,076,898	\$ 0	\$ 0	\$ 0	\$ 1,076,898
Intergovernmental Revenues	1,705,527	85,775	413,271	0	2,204,573
All Other Revenue	6,000	0	0	0	6,000
Total Revenue	2,788,425	85,775	413,271	0	3,287,471
Expenditures:					
Capital Outlay	12,982,529	12,829,491	125,759	1,015,068	26,952,847
Debt Service:					
Principal Retirement	0	165,265	0	0	165,265
Interest and Fiscal Charges	0	8,151	0	0	8,151
Total Expenditures	12,982,529	13,002,907	125,759	1,015,068	27,126,263
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,194,104)	(12,917,132)	287,512	(1,015,068)	(23,838,792)
Other Financing Sources:					
Transfers In	1,034,007	5,170,000	0	0	6,204,007
Total Other Financing Sources	1,034,007	5,170,000	0	0	6,204,007
Net Change in Fund Balances	(9,160,097)	(7,747,132)	287,512	(1,015,068)	(17,634,785)
Fund Balances at Beginning of Year, <i>as previously presented</i>					
Change to financial reporting entity	0	0	572,228	1,543,316	2,115,544
Fund Balances at Beginning of Year, <i>as adjusted</i>	18,713,782	35,247,279	0	0	53,961,061
Fund Balances End of Year	18,713,782	35,247,279	572,228	1,543,316	56,076,605
	\$ 9,553,685	\$ 27,500,147	\$ 859,740	\$ 528,248	\$ 38,441,820

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 71,124,700	\$ 71,124,700	\$ 85,679,920	\$ 14,555,220
Intergovernmental Revenues	7,578,000	7,578,000	8,891,827	1,313,827
Charges for Services	8,408,326	8,343,635	10,521,255	2,177,620
Licenses and Permits	10,400	10,400	15,324	4,924
Investment Earnings	5,800,800	5,800,709	10,906,920	5,106,211
Fines and Forfeitures	226,500	226,500	238,546	12,046
All Other Revenues	2,303,844	2,301,514	2,461,589	160,075
Total Revenues	<u>95,452,570</u>	<u>95,385,458</u>	<u>118,715,381</u>	<u>23,329,923</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,770,384	1,607,324	1,514,329	92,995
Materials and Supplies	235,000	228,000	189,129	38,871
Contractual Services	436,699	783,271	683,067	100,204
Other Expenditures	4,311,244	4,796,452	4,419,572	376,880
Capital Outlay	82,000	35,301	33,616	1,685
Total Commissioners	<u>6,835,327</u>	<u>7,450,348</u>	<u>6,839,713</u>	<u>610,635</u>
Auditor:				
Personal Services	1,350,639	1,357,639	1,103,475	254,164
Materials and Supplies	22,000	22,000	6,037	15,963
Contractual Services	33,950	24,950	4,746	20,204
Other Expenditures	9,500	9,500	4,789	4,711
Capital Outlay	29,000	31,000	17,712	13,288
Total Auditor	<u>1,445,089</u>	<u>1,445,089</u>	<u>1,136,759</u>	<u>308,330</u>
Treasurer:				
Personal Services	904,218	881,718	609,442	272,276
Materials and Supplies	12,000	20,500	13,540	6,960
Contractual Services	42,000	43,000	19,370	23,630
Other Expenditures	20,000	25,000	11,315	13,685
Capital Outlay	3,500	11,500	8,183	3,317
Total Treasurer	<u>981,718</u>	<u>981,718</u>	<u>661,850</u>	<u>319,868</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Prosecutor:				
Personal Services	3,665,619	3,601,219	3,494,291	106,928
Materials and Supplies	32,013	32,013	12,779	19,234
Contractual Services	34,548	31,948	11,269	20,679
Other Expenditures	111,420	111,420	57,182	54,238
Capital Outlay	63,980	130,980	102,993	27,987
Total Prosecutor	3,907,580	3,907,580	3,678,514	229,066
Recorder:				
Personal Services	689,925	689,925	548,947	140,978
Materials and Supplies	4,000	4,000	2,356	1,644
Other Expenditures	10,000	10,000	1,202	8,798
Total Recorder	703,925	703,925	552,505	151,420
Board of Elections:				
Personal Services	1,384,576	1,389,689	1,385,802	3,887
Materials and Supplies	158,521	169,265	160,277	8,988
Contractual Services	136,206	212,690	203,009	9,681
Other Expenditures	13,700	23,050	21,800	1,250
Capital Outlay	131,200	75,823	75,074	749
Total Board of Elections	1,824,203	1,870,517	1,845,962	24,555
Data Processing:				
Personal Services	2,472,968	2,490,999	1,867,001	623,998
Materials and Supplies	29,000	29,000	8,307	20,693
Contractual Services	688,904	688,904	579,282	109,622
Other Expenditures	2,500	2,500	0	2,500
Capital Outlay	2,481,076	2,481,076	1,775,617	705,459
Total Data Processing	5,674,448	5,692,479	4,230,207	1,462,272
Microfilming Process:				
Personal Services	455,350	458,576	443,958	14,618
Materials and Supplies	13,000	13,000	7,534	5,466
Contractual Services	52,124	52,124	42,549	9,575
Other Expenditures	3,000	3,000	1,058	1,942
Capital Outlay	2,245	5,245	4,260	985
Total Microfilming Process	525,719	531,945	499,359	32,586

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Building and Grounds:				
Personal Services	3,462,967	3,475,662	3,230,084	245,578
Materials and Supplies	650,088	648,893	390,370	258,523
Contractual Services	2,380,020	2,738,821	2,398,734	340,087
Other Expenditures	13,500	10,500	2,698	7,802
Capital Outlay	486,726	439,421	393,748	45,673
Total Building and Grounds	6,993,301	7,313,297	6,415,634	897,663
Tax Maps:				
Personal Services	472,000	474,000	435,250	38,750
Materials and Supplies	2,000	2,450	2,240	210
Capital Outlay	17,000	14,550	667	13,883
Total Tax Maps	491,000	491,000	438,157	52,843
Total Legislative and Executive	29,382,310	30,387,898	26,298,660	4,089,238
General Government-Judicial:				
Common Pleas Court:				
Personal Services	2,128,993	2,061,093	1,765,578	295,515
Materials and Supplies	21,373	25,173	20,994	4,179
Contractual Services	848,028	849,028	699,229	149,799
Other Expenditures	12,500	25,000	15,335	9,665
Capital Outlay	35,000	85,600	56,041	29,559
Total Common Pleas Court	3,045,894	3,045,894	2,557,177	488,717
Domestic Relations Court:				
Personal Services	1,210,287	1,240,587	1,215,064	25,523
Materials and Supplies	14,000	14,000	11,345	2,655
Contractual Services	31,500	25,200	17,966	7,234
Other Expenditures	12,900	10,900	5,677	5,223
Capital Outlay	19,500	18,500	10,952	7,548
Total Domestic Relations Court	1,288,187	1,309,187	1,261,004	48,183
Juvenile Court:				
Personal Services	2,577,910	2,573,884	2,388,823	185,061
Materials and Supplies	31,494	33,494	25,464	8,030
Contractual Services	753,705	723,705	646,015	77,690
Other Expenditures	1,894	34,394	33,831	563
Capital Outlay	97,365	97,365	80,657	16,708
Total Juvenile Court	3,462,368	3,462,842	3,174,790	288,052

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court:				
Personal Services	463,470	463,470	424,068	39,402
Materials and Supplies	76,909	76,909	60,953	15,956
Contractual Services	91,894	91,894	65,267	26,627
Other Expenditures	1,214	1,314	692	622
Capital Outlay	21,518	21,418	2,992	18,426
Total Probate Court	655,005	655,005	553,972	101,033
Clerk of Courts:				
Personal Services	1,162,875	1,161,937	1,111,326	50,611
Materials and Supplies	320,405	298,226	166,699	131,527
Contractual Services	19,091	41,271	20,977	20,294
Other Expenditures	12,121	44,122	41,534	2,588
Capital Outlay	6,000	6,000	4,131	1,869
Total Clerk of Courts	1,520,492	1,551,556	1,344,667	206,889
Municipal Court:				
Personal Services	434,055	442,919	349,219	93,700
Contractual Services	239,000	239,000	133,684	105,316
Total Municipal Court	673,055	681,919	482,903	199,016
Criminal Prosecutors:				
Personal Services	51,954	51,954	34,635	17,319
Total Criminal Prosecutors	51,954	51,954	34,635	17,319
County Court:				
Personal Services	1,126,536	1,166,545	1,129,808	36,737
Materials and Supplies	40,158	40,158	32,153	8,005
Contractual Services	108,241	94,666	83,498	11,168
Other Expenditures	12,650	10,000	8,163	1,837
Capital Outlay	5,000	5,000	3,227	1,773
Total County Court	1,292,585	1,316,369	1,256,849	59,520
Certificate of Title Administration:				
Personal Services	1,240,935	1,242,932	1,173,483	69,449
Materials and Supplies	23,021	28,221	26,792	1,429
Contractual Services	144,202	148,702	134,327	14,375
Other Expenditures	6,200	3,500	273	3,227
Capital Outlay	18,300	41,325	38,270	3,055
Total Certificate of Title Administration	1,432,658	1,464,680	1,373,145	91,535
Total Judicial	13,422,198	13,539,406	12,039,142	1,500,264

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public Safety:				
Coroner:				
Personal Services	480,781	470,151	458,156	11,995
Materials and Supplies	35,000	28,000	22,050	5,950
Contractual Services	236,050	236,050	194,134	41,916
Other Expenditures	18,200	13,830	9,694	4,136
Capital Outlay	3,575	25,575	25,532	43
Total Coroner	<u>773,606</u>	<u>773,606</u>	<u>709,566</u>	<u>64,040</u>
Sheriff:				
Personal Services	18,325,903	18,037,072	17,583,350	453,722
Materials and Supplies	687,319	575,191	400,402	174,789
Contractual Services	4,280,998	4,210,179	3,950,575	259,604
Other Expenditures	143,000	142,500	79,240	63,260
Capital Outlay	1,322,564	1,828,565	1,473,495	355,070
Total Sheriff	<u>24,759,784</u>	<u>24,793,507</u>	<u>23,487,062</u>	<u>1,306,445</u>
Building Regulation:				
Personal Services	1,453,720	1,571,035	1,528,835	42,200
Materials and Supplies	52,000	40,000	37,992	2,008
Contractual Services	11,000	11,000	5,135	5,865
Other Expenditures	24,000	9,884	7,401	2,483
Capital Outlay	39,054	99,614	93,230	6,384
Total Building Regulation	<u>1,579,774</u>	<u>1,731,533</u>	<u>1,672,593</u>	<u>58,940</u>
Adult Probation:				
Personal Services	2,748,690	2,722,961	2,478,566	244,395
Materials and Supplies	30,000	37,500	31,993	5,507
Contractual Services	17,600	16,100	9,758	6,342
Other Expenditures	5,500	12,500	7,044	5,456
Capital Outlay	25,000	54,500	34,518	19,982
Total Adult Probation	<u>2,826,790</u>	<u>2,843,561</u>	<u>2,561,879</u>	<u>281,682</u>
Juvenile Probation:				
Personal Services	995,126	997,502	941,130	56,372
Materials and Supplies	9,594	9,594	7,799	1,795
Contractual Services	13,956	13,956	4,121	9,835
Other Expenditures	1,141	1,141	825	316
Capital Outlay	6,587	6,587	856	5,731
Total Juvenile Probation	<u>1,026,404</u>	<u>1,028,780</u>	<u>954,731</u>	<u>74,049</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Court Probation:				
Personal Services	343,280	343,480	296,381	47,099
Materials and Supplies	10,190	8,190	6,652	1,538
Contractual Services	2,000	1,800	809	991
Other Expenditures	4,500	6,500	3,698	2,802
Total County Court Probation	359,970	359,970	307,540	52,430
Juvenile Detention:				
Personal Services	1,809,020	1,814,911	1,692,503	122,408
Materials and Supplies	19,700	19,700	16,705	2,995
Contractual Services	267,640	260,641	210,061	50,580
Other Expenditures	4,614	4,614	502	4,112
Capital Outlay	46,702	53,701	23,796	29,905
Total Juvenile Detention	2,147,676	2,153,567	1,943,567	210,000
Communication Dispatch:				
Personal Services	4,175,475	4,161,320	3,500,678	660,642
Materials and Supplies	11,000	10,897	5,628	5,269
Contractual Services	117,890	117,890	99,131	18,759
Other Expenditures	43,430	43,430	21,826	21,604
Capital Outlay	66,550	92,403	92,382	21
Total Communication Dispatch	4,414,345	4,425,940	3,719,645	706,295
Telecommunications:				
Personal Services	2,584,449	2,546,084	2,475,351	70,733
Materials and Supplies	66,000	46,000	32,785	13,215
Contractual Services	1,985,696	1,783,095	1,705,755	77,340
Other Expenditures	20,000	22,000	19,845	2,155
Capital Outlay	2,275,762	2,570,831	2,539,071	31,760
Total Telecommunications	6,931,907	6,968,010	6,772,807	195,203
Total Public Safety	44,820,256	45,078,474	42,129,390	2,949,084
Human Services:				
Health:				
Other Expenditures	900	900	763	137
Total Health	900	900	763	137

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans' Services:				
Personal Services	2,860,887	2,860,887	2,301,486	559,401
Materials and Supplies	94,800	94,800	67,858	26,942
Contractual Services	301,469	301,469	191,097	110,372
Other Expenditures	276,090	276,090	91,116	184,974
Capital Outlay	290,000	290,000	218,740	71,260
Total Veterans' Services	3,823,246	3,823,246	2,870,297	952,949
Total Human Services	3,824,146	3,824,146	2,871,060	953,086
Community and Economic Development:				
Commissioners:				
Personal Services	251,919	253,509	226,454	27,055
Materials and Supplies	10,382	10,382	1,892	8,490
Contractual Services	5,000	12,005,000	12,000,772	4,228
Other Operating Expenditures	110,561	107,971	84,458	23,513
Capital Outlay	5,000	6,000	5,379	621
Total Community and Economic Development	382,862	12,382,862	12,318,955	63,907
Total Expenditures	91,831,772	105,212,786	95,657,207	9,555,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,620,798	(9,827,328)	23,058,174	32,885,502
Other Financing Sources (Uses):				
Sale of Assets	45,947	45,947	69,183	23,236
Transfers Out	(2,393,637)	(15,821,219)	(14,213,233)	1,607,986
Advances Out	-	-	(750,000)	(750,000)
Total Other Financing Sources (Uses)	(2,347,690)	(15,775,272)	(14,894,050)	881,222
Net Change in Fund Balance	1,273,108	(25,602,600)	8,164,124	33,766,724
Fund Balance at Beginning of Year	89,424,193	89,424,193	89,424,193	0
Prior Year Encumbrances	3,385,822	3,385,822	3,385,822	0
Fund Balance at End of Year	\$ 94,083,123	\$ 67,207,415	\$ 100,974,139	\$ 33,766,724

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 22,852,770	\$ 22,852,770	\$ 23,815,586	\$ 962,816
Intergovernmental Revenues	6,967,732	6,967,732	8,482,079	1,514,347
Charges for Services	187,569	185,278	194,889	9,611
All Other Revenues	598,500	516,144	592,743	76,599
Total Revenues	<u>30,606,571</u>	<u>30,521,924</u>	<u>33,085,297</u>	<u>2,563,373</u>
Expenditures:				
Human Services:				
Personal Services	14,060,253	13,893,429	12,657,288	1,236,141
Materials and Supplies	156,000	146,001	95,955	50,046
Contractual Services	15,556,288	16,283,840	14,969,742	1,314,098
Other Expenditures	2,841,474	2,326,475	2,096,706	229,769
Capital Outlay	1,861,615	1,825,891	1,479,054	346,837
Total Expenditures	<u>34,475,630</u>	<u>34,475,636</u>	<u>31,298,745</u>	<u>3,176,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,869,059)	(3,953,712)	1,786,552	5,740,264
Other Financing Sources:				
Sale of Assets	20,000	20,000	295,203	275,203
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>295,203</u>	<u>275,203</u>
Net Change in Fund Balance	(3,849,059)	(3,933,712)	2,081,755	6,015,467
Fund Balance at Beginning of Year	29,064,227	29,064,227	29,064,227	0
Prior Year Encumbrances	1,800,850	1,800,850	1,800,850	0
Fund Balance at End of Year	<u>\$ 27,016,018</u>	<u>\$ 26,931,365</u>	<u>\$ 32,946,832</u>	<u>\$ 6,015,467</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 6,800,000	\$ 6,800,000	\$ 7,855,141	\$ 1,055,141
Intergovernmental Revenues	810,000	810,000	866,960	56,960
Total Revenues	7,610,000	7,610,000	8,722,101	1,112,101
Expenditures:				
Human Services:				
Contractual Services	12,116,574	12,116,575	11,111,623	1,004,952
Other Expenditures	97,000	110,200	95,930	14,270
Total Expenditures	12,213,574	12,226,775	11,207,553	1,019,222
Net Change in Fund Balance	(4,603,574)	(4,616,775)	(2,485,452)	2,131,323
Fund Balance at Beginning of Year	4,260,978	4,260,978	4,260,978	0
Prior Year Encumbrances	2,441,778	2,441,778	2,441,778	0
Fund Balance at End of Year	\$ 2,099,182	\$ 2,085,981	\$ 4,217,304	\$ 2,131,323

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	\$ 3,550,000	\$ 3,660,294	\$ 110,294
Intergovernmental Revenues	8,320,000	10,041,599	1,721,599
Charges for Services	0	321	321
Fines and Forfeitures	170,000	125,841	(44,159)
All Other Revenues	25,000	118,041	93,041
Total Revenues	<u>12,065,000</u>	<u>13,946,096</u>	<u>1,881,096</u>
Expenditures:			
Public Works:			
Personal Services	4,468,159	4,022,118	446,041
Materials and Supplies	3,119,199	1,447,940	1,671,259
Contractual Services	6,397,801	5,012,910	1,384,891
Other Expenditures	46,060	27,510	18,550
Capital Outlay	4,085,167	2,939,566	1,145,601
Total Expenditures	<u>18,116,386</u>	<u>13,450,044</u>	<u>4,666,342</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,051,386)	496,052	6,547,438
Other Financing Sources (Uses):			
Sale of Assets	-	58,230	58,230
Transfers Out	(1,146,723)	(1,146,723)	0
Advances In	1,898,942	1,925,942	27,000
Advances Out	-	(3,352,629)	(3,352,629)
Total Other Financing Sources (Uses)	<u>752,219</u>	<u>(2,515,180)</u>	<u>(3,267,399)</u>
Net Change in Fund Balance	(5,299,167)	(2,019,128)	3,280,039
Fund Balance at Beginning of Year	8,667,476	8,667,476	0
Prior Year Encumbrances	2,655,133	2,655,133	0
Fund Balance at End of Year	<u>\$ 6,023,442</u>	<u>\$ 9,303,481</u>	<u>\$ 3,280,039</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 5,115,997	\$ 5,395,147	\$ 279,150
All Other Revenues	45,000	45,140	140
Total Revenues	<u>5,160,997</u>	<u>5,440,287</u>	<u>279,290</u>
Expenditures:			
Human Services:			
Personal Services	3,001,963	2,863,986	137,977
Materials and Supplies	37,400	29,145	8,255
Contractual Services	3,015,533	2,809,861	205,672
Other Expenditures	18,400	14,153	4,247
Capital Outlay	22,500	13,972	8,528
Total Expenditures	<u>6,095,796</u>	<u>5,731,117</u>	<u>364,679</u>
Excess of Expenditures Over Revenues	(934,799)	(290,830)	643,969
Other Financing Sources:			
Transfers In	206,003	206,626	623
Total Other Financing Sources	<u>206,003</u>	<u>206,626</u>	<u>623</u>
Net Change in Fund Balance	(728,796)	(84,204)	644,592
Fund Balance at Beginning of Year	870,797	870,797	0
Prior Year Encumbrances	218,796	218,796	0
Fund Balance at End of Year	<u>\$ 360,797</u>	<u>\$ 1,005,389</u>	<u>\$ 644,592</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COVID-19 EMERGENCY RENTAL ASSISTANCE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Other Expenditures	2,916,453	2,916,452	1
Capital Outlay	5,000	4,800	200
Total Expenditures	<u>2,921,453</u>	<u>2,921,252</u>	<u>201</u>
Net Change in Fund Balance	(2,921,453)	(2,921,252)	201
Fund Balance at Beginning of Year	4,586,792	4,586,792	0
Fund Balance at End of Year	<u>\$ 1,665,339</u>	<u>\$ 1,665,540</u>	<u>\$ 201</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 310,200	\$ 437,693	\$ 127,493
Fines and Forfeitures	27,500	31,702	4,202
All Other Revenues	10,400	11,239	839
Total Revenues	<u>348,100</u>	<u>480,634</u>	<u>132,534</u>
Expenditures:			
Health:			
Personal Services	373,328	360,747	12,581
Materials and Supplies	75,275	71,047	4,228
Contractual Services	127,632	127,392	240
Other Expenditures	13,750	13,694	56
Total Expenditures	<u>589,985</u>	<u>572,880</u>	<u>17,105</u>
Net Change in Fund Balance	(241,885)	(92,246)	149,639
Fund Balance at Beginning of Year	518,218	518,218	0
Prior Year Encumbrances	275	275	0
Fund Balance at End of Year	<u>\$ 276,608</u>	<u>\$ 426,247</u>	<u>\$ 149,639</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 286,250	\$ 339,227	\$ 52,977
Total Revenues	<u>286,250</u>	<u>339,227</u>	<u>52,977</u>
Expenditures:			
Judicial:			
Personal Services	62,971	60,831	2,140
Materials and Supplies	88,265	71,643	16,622
Contractual Services	2,461	2,270	191
Other Expenditures	7,200	5,491	1,709
Capital Outlay	183,835	179,393	4,442
Total Expenditures	<u>344,732</u>	<u>319,628</u>	<u>25,104</u>
Net Change in Fund Balance	(58,482)	19,599	78,081
Fund Balance at Beginning of Year	106,080	106,080	0
Prior Year Encumbrances	14,761	14,761	0
Fund Balance at End of Year	<u>\$ 62,359</u>	<u>\$ 140,440</u>	<u>\$ 78,081</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

BOARD OF ELECTIONS (BOE) ELECTION SECURITY GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Investment Earnings	\$ 0	\$ 9	\$ 9
Total Revenues	<u>0</u>	<u>9</u>	<u>9</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	5,600	5,600	0
Total Expenditures	<u>5,600</u>	<u>5,600</u>	<u>0</u>
Net Change in Fund Balance	(5,600)	(5,591)	9
Fund Balance at Beginning of Year	17	17	0
Prior Year Encumbrances	5,600	5,600	0
Fund Balance at End of Year	<u>\$ 17</u>	<u>\$ 26</u>	<u>\$ 9</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

LOCAL FISCAL RECOVERY FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
All Other Revenues	\$ 0	\$ 173,158	\$ 173,158
Total Revenues	<u>0</u>	<u>173,158</u>	<u>173,158</u>
Expenditures:			
Legislative and Executive:			
Personal Services	31,260	986	30,274
Materials and Supplies	200	0	200
Contractual Services	328,646	0	328,646
Other Expenditures	253	0	253
Capital Outlay	4,479	0	4,479
Total Legislative and Executive	<u>364,838</u>	<u>986</u>	<u>363,852</u>
Public Safety:			
Personal Services	800,000	800,000	0
Total Public Safety	<u>800,000</u>	<u>800,000</u>	<u>0</u>
Public Works:			
Capital Outlay	2,000,000	2,000,000	0
Total Public Works	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Human Services:			
Personal Services	49,726	49,726	0
Contractual Services	1,970,681	1,970,681	0
Other Expenditures	248	248	0
Total Human Services	<u>2,020,655</u>	<u>2,020,655</u>	<u>0</u>
Community and Economic Development:			
Contractual Services	8,945,620	8,945,620	0
Total Community and Economic Development	8,945,620	8,945,620	0
Total Expenditures	<u>14,131,113</u>	<u>13,767,261</u>	<u>363,852</u>
Net Change in Fund Balance	(14,131,113)	(13,594,103)	537,010
Fund Balance at Beginning of Year	9,309,742	9,309,742	0
Prior Year Encumbrances	4,821,371	4,821,371	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 537,010</u>	<u>\$ 537,010</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

ONEOHIO OPIOID SETTLEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 0	\$ 882,523	\$ 882,523
Total Revenues	<u>0</u>	<u>882,523</u>	<u>882,523</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	882,523	882,523
Fund Balance at Beginning of Year	502,548	502,548	0
Fund Balance at End of Year	<u>\$ 502,548</u>	<u>\$ 1,385,071</u>	<u>\$ 882,523</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
All Other Revenues	\$ 0	\$ 177	\$ 177
Total Revenues	<u>0</u>	<u>177</u>	<u>177</u>
Expenditures:			
Human Services:			
Other Expenditures	9,979	0	9,979
Total Expenditures	<u>9,979</u>	<u>0</u>	<u>9,979</u>
Net Change in Fund Balance	(9,979)	177	10,156
Fund Balance at Beginning of Year	9,979	9,979	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 10,156</u>	<u>\$ 10,156</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 100,000	\$ 148,315	\$ 48,315
Total Revenues	<u>100,000</u>	<u>148,315</u>	<u>48,315</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	5,000	1,806	3,194
Contractual Services	83,777	39,644	44,133
Other Expenditures	12,000	5,011	6,989
Capital Outlay	<u>138,000</u>	<u>34,258</u>	<u>103,742</u>
Total Expenditures	<u>238,777</u>	<u>80,719</u>	<u>158,058</u>
Net Change in Fund Balance	(138,777)	67,596	206,373
Fund Balance at Beginning of Year	211,597	211,597	0
Prior Year Encumbrances	8,777	8,777	0
Fund Balance at End of Year	<u>\$ 81,597</u>	<u>\$ 287,970</u>	<u>\$ 206,373</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 64,972	\$ 64,972
Total Revenues	<u>0</u>	<u>64,972</u>	<u>64,972</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	595,000	562,010	32,990
Capital Outlay	<u>109,425</u>	<u>102,610</u>	<u>6,815</u>
Total Expenditures	<u>704,425</u>	<u>664,620</u>	<u>39,805</u>
Net Change in Fund Balance	(704,425)	(599,648)	104,777
Fund Balance at Beginning of Year	1,721,883	1,721,883	0
Prior Year Encumbrances	<u>4,425</u>	<u>4,425</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,021,883</u>	<u>\$ 1,126,660</u>	<u>\$ 104,777</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 336,022	\$ 520,749	\$ 184,727
All Other Revenues	1,000	1,000	0
Total Revenues	<u>337,022</u>	<u>521,749</u>	<u>184,727</u>
Expenditures:			
Public Safety:			
Personal Services	603,078	478,603	124,475
Materials and Supplies	12,800	4,198	8,602
Contractual Services	21,500	7,310	14,190
Other Expenditures	10,400	7,683	2,717
Capital Outlay	28,200	23,061	5,139
Total Expenditures	<u>675,978</u>	<u>520,855</u>	<u>155,123</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(338,956)	894	339,850
Other Financing Sources:			
Transfers In	83,155	83,155	0
Total Other Financing Sources	<u>83,155</u>	<u>83,155</u>	<u>0</u>
Net Change in Fund Balance	(255,801)	84,049	339,850
Fund Balance at Beginning of Year	775,387	775,387	0
Fund Balance at End of Year	<u>\$ 519,586</u>	<u>\$ 859,436</u>	<u>\$ 339,850</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 8,284	\$ 10,800	\$ 2,516
Total Revenues	<u>8,284</u>	<u>10,800</u>	<u>2,516</u>
Expenditures:			
Judicial:			
Contractual Services	30,000	0	30,000
Capital Outlay	10,410	10,410	0
Total Expenditures	<u>40,410</u>	<u>10,410</u>	<u>30,000</u>
Net Change in Fund Balance	(32,126)	390	32,516
Fund Balance at Beginning of Year	132,515	132,515	0
Prior Year Encumbrances	10,410	10,410	0
Fund Balance at End of Year	<u>\$ 110,799</u>	<u>\$ 143,315</u>	<u>\$ 32,516</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 10,000	\$ 13,067	\$ 3,067
Intergovernmental Revenues	7,500	11,252	3,752
Fines and Forfeitures	315,231	377,436	62,205
All Other Revenues	283	1,779	1,496
Total Revenues	<u>333,014</u>	<u>403,534</u>	<u>70,520</u>
Expenditures:			
Judicial:			
Personal Services	23,000	2,888	20,112
Materials and Supplies	4,000	16	3,984
Contractual Services	593,182	141,588	451,594
Other Expenditures	19,000	9,576	9,424
Capital Outlay	292,000	116,725	175,275
Total Expenditures	<u>931,182</u>	<u>270,793</u>	<u>660,389</u>
Net Change in Fund Balance	(598,168)	132,741	730,909
Fund Balance at Beginning of Year	2,741,174	2,741,174	0
Prior Year Encumbrances	4,982	4,982	0
Fund Balance at End of Year	<u>\$ 2,147,988</u>	<u>\$ 2,878,897</u>	<u>\$ 730,909</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 60,257	\$ 69,693	\$ 9,436
Intergovernmental Revenues	189,496	189,496	0
Total Revenues	<u>249,753</u>	<u>259,189</u>	<u>9,436</u>
Expenditures:			
Public Safety:			
Personal Services	162,464	146,553	15,911
Materials and Supplies	37,000	26,337	10,663
Contractual Services	207,000	121,410	85,590
Other Expenditures	12,000	8,072	3,928
Capital Outlay	15,000	14,057	943
Total Expenditures	<u>433,464</u>	<u>316,429</u>	<u>117,035</u>
Net Change in Fund Balance	(183,711)	(57,240)	126,471
Fund Balance at Beginning of Year	807,067	807,067	0
Fund Balance at End of Year	<u>\$ 623,356</u>	<u>\$ 749,827</u>	<u>\$ 126,471</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 40,000	\$ 70,278	\$ 30,278
Total Revenues	<u>40,000</u>	<u>70,278</u>	<u>30,278</u>
Expenditures:			
Judicial:			
Personal Services	24,000	0	24,000
Contractual Services	35,000	21,508	13,492
Other Expenditures	<u>19,000</u>	<u>18,350</u>	<u>650</u>
Total Expenditures	<u>78,000</u>	<u>39,858</u>	<u>38,142</u>
Net Change in Fund Balance	(38,000)	30,420	68,420
Fund Balance at Beginning of Year	190,156	190,156	0
Fund Balance at End of Year	<u>\$ 152,156</u>	<u>\$ 220,576</u>	<u>\$ 68,420</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 500,000	\$ 562,022	\$ 62,022
Total Revenues	<u>500,000</u>	<u>562,022</u>	<u>62,022</u>
Expenditures:			
Public Works:			
Capital Outlay	1,802,493	652,380	1,150,113
Total Expenditures	<u>1,802,493</u>	<u>652,380</u>	<u>1,150,113</u>
Net Change in Fund Balance	(1,302,493)	(90,358)	1,212,135
Fund Balance at Beginning of Year	1,566,478	1,566,478	0
Prior Year Encumbrances	302,493	302,493	0
Fund Balance at End of Year	<u>\$ 566,478</u>	<u>\$ 1,778,613</u>	<u>\$ 1,212,135</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COUNTY LODGINGS TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	\$ 4,425,000	\$ 4,700,153	\$ 275,153
Total Revenues	<u>4,425,000</u>	<u>4,700,153</u>	<u>275,153</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	5,122,072	5,075,270	46,802
Total Expenditures	<u>5,122,072</u>	<u>5,075,270</u>	<u>46,802</u>
Net Change in Fund Balance	(697,072)	(375,117)	321,955
Fund Balance at Beginning of Year	671,243	671,243	0
Prior Year Encumbrances	27,072	27,072	0
Fund Balance at End of Year	<u>\$ 1,243</u>	<u>\$ 323,198</u>	<u>\$ 321,955</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 37,919	\$ 40,227	\$ 2,308
Total Revenues	<u>37,919</u>	<u>40,227</u>	<u>2,308</u>
Expenditures:			
Human Services:			
Other Expenditures	44,000	22,239	21,761
Total Expenditures	<u>44,000</u>	<u>22,239</u>	<u>21,761</u>
Net Change in Fund Balance	(6,081)	17,988	24,069
Fund Balance at Beginning of Year	22,239	22,239	0
Fund Balance at End of Year	<u>\$ 16,158</u>	<u>\$ 40,227</u>	<u>\$ 24,069</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 2,704,800	\$ 3,302,364	\$ 597,564
Licenses and Permits	0	15	15
Total Revenues	<u>2,704,800</u>	<u>3,302,379</u>	<u>597,579</u>
Expenditures:			
Legislative and Executive:			
Personal Services	1,097,089	744,946	352,143
Materials and Supplies	30,000	4,893	25,107
Contractual Services	2,505,619	2,331,515	174,104
Other Expenditures	17,000	5,969	11,031
Capital Outlay	46,000	10,000	36,000
Total Expenditures	<u>3,695,708</u>	<u>3,097,323</u>	<u>598,385</u>
Net Change in Fund Balance	(990,908)	205,056	1,195,964
Fund Balance at Beginning of Year	4,771,518	4,771,518	0
Prior Year Encumbrances	1,645,619	1,645,619	0
Fund Balance at End of Year	<u>\$ 5,426,229</u>	<u>\$ 6,622,193</u>	<u>\$ 1,195,964</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

WORKFORCE INVESTMENT BOARD FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 2,370,628	\$ 2,382,549	\$ 11,921
Total Revenues	<u>2,370,628</u>	<u>2,382,549</u>	<u>11,921</u>
Expenditures:			
Human Services:			
Personal Services	306,741	295,375	11,366
Materials and Supplies	2,000	1,666	334
Contractual Services	2,096,604	2,047,971	48,633
Other Expenditures	25,800	18,141	7,659
Capital Outlay	44,862	44,781	81
Total Expenditures	<u>2,476,007</u>	<u>2,407,934</u>	<u>68,073</u>
Excess of Expenditures Over Revenues	(105,379)	(25,385)	79,994
Other Financing Sources:			
Sale of Assets	0	56	56
Total Other Financing Sources	<u>0</u>	<u>56</u>	<u>56</u>
Net Change in Fund Balance	(105,379)	(25,329)	80,050
Fund Balance at Beginning of Year	8,937	8,937	0
Prior Year Encumbrances	97,879	97,879	0
Fund Balance at End of Year	<u>\$ 1,437</u>	<u>\$ 81,487</u>	<u>\$ 80,050</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,423,623	\$ 1,432,447	\$ 8,824
Charges for Services	10,500	12,250	1,750
All Other Revenues	43,500	38,828	(4,672)
Total Revenues	<u>1,477,623</u>	<u>1,483,525</u>	<u>5,902</u>
Expenditures:			
Public Safety:			
Personal Services	2,662,284	2,539,423	122,861
Materials and Supplies	64,500	30,592	33,908
Contractual Services	935,150	463,538	471,612
Other Expenditures	31,755	17,048	14,707
Capital Outlay	6,764	1,629	5,135
Total Expenditures	<u>3,700,453</u>	<u>3,052,230</u>	<u>648,223</u>
Excess of Expenditures Over Revenues	(2,222,830)	(1,568,705)	654,125
Other Financing Sources:			
Sale of Assets	0	1,096	1,096
Transfers In	<u>1,159,600</u>	<u>1,159,600</u>	<u>0</u>
Total Other Financing Sources	<u>1,159,600</u>	<u>1,160,696</u>	<u>1,096</u>
Net Change in Fund Balance	(1,063,230)	(408,009)	655,221
Fund Balance at Beginning of Year	1,144,089	1,144,089	0
Prior Year Encumbrances	83,195	83,195	0
Fund Balance at End of Year	<u>\$ 164,054</u>	<u>\$ 819,275</u>	<u>\$ 655,221</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 33,817	\$ 40,537	\$ 6,720
Total Revenues	<u>33,817</u>	<u>40,537</u>	<u>6,720</u>
Expenditures:			
Public Safety:			
Personal Services	48,357	46,802	1,555
Other Expenditures	3,742	3,742	0
Total Expenditures	<u>52,099</u>	<u>50,544</u>	<u>1,555</u>
Excess of Expenditures Over Revenues	(18,282)	(10,007)	8,275
Other Financing Sources:			
Transfers In	9,729	9,729	0
Total Other Financing Sources	<u>9,729</u>	<u>9,729</u>	<u>0</u>
Net Change in Fund Balance	(8,553)	(278)	8,275
Fund Balance at Beginning of Year	16,017	16,017	0
Fund Balance at End of Year	<u>\$ 7,464</u>	<u>\$ 15,739</u>	<u>\$ 8,275</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

INDIGENT DRIVER ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 725	\$ 85,536	\$ 84,811
Total Revenues	<u>725</u>	<u>85,536</u>	<u>84,811</u>
Expenditures:			
Public Safety:			
Personal Services	90,000	75,739	14,261
Materials and Supplies	9,000	0	9,000
Contractual Services	44,000	0	44,000
Other Expenditures	71,000	1,560	69,440
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>224,000</u>	<u>77,299</u>	<u>146,701</u>
Net Change in Fund Balance	(223,275)	8,237	231,512
Fund Balance at Beginning of Year	898,050	898,050	0
Fund Balance at End of Year	<u>\$ 674,775</u>	<u>\$ 906,287</u>	<u>\$ 231,512</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

TREASURER TAX CERTIFICATE ADMIN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
<hr/>			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
<hr/>			
Legislative and Executive:			
Contractual Services	10,000	1,706	8,294
Total Expenditures	<u>10,000</u>	<u>1,706</u>	<u>8,294</u>
Net Change in Fund Balance	(10,000)	(1,706)	8,294
Fund Balance at Beginning of Year	28,240	28,240	0
Fund Balance at End of Year	<u>\$ 18,240</u>	<u>\$ 26,534</u>	<u>\$ 8,294</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 200,000	\$ 551,916	\$ 351,916
All Other Revenues	0	3,772	3,772
Total Revenues	<u>200,000</u>	<u>555,688</u>	<u>355,688</u>
Expenditures:			
Legislative and Executive:			
Personal Services	409,605	319,553	90,052
Materials and Supplies	6,000	34	5,966
Contractual Services	38,400	17,602	20,798
Other Expenditures	11,382	94	11,288
Capital Outlay	5,000	2,959	2,041
Total Expenditures	<u>470,387</u>	<u>340,242</u>	<u>130,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(270,387)	215,446	485,833
Other Financing Sources:			
Sale of Assets	0	10	10
Total Other Financing Sources	<u>0</u>	<u>10</u>	<u>10</u>
Net Change in Fund Balance	(270,387)	215,456	485,843
Fund Balance at Beginning of Year	1,033,035	1,033,035	0
Fund Balance at End of Year	<u>\$ 762,648</u>	<u>\$ 1,248,491</u>	<u>\$ 485,843</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

CCMEP/TANF FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 733,224	\$ 738,436	\$ 5,212
All Other Revenues	0	6,475	6,475
Total Revenues	733,224	744,911	11,687
Expenditures:			
Human Services:			
Personal Services	503,700	491,867	11,833
Materials and Supplies	7,000	5,080	1,920
Contractual Services	270,408	226,228	44,180
Other Expenditures	7,000	6,070	930
Capital Outlay	40,135	26,619	13,516
Total Expenditures	828,243	755,864	72,379
Net Change in Fund Balance	(95,019)	(10,953)	84,066
Fund Balance at Beginning of Year	57,941	57,941	0
Prior Year Encumbrances	37,078	37,078	0
Fund Balance at End of Year	\$ 0	\$ 84,066	\$ 84,066

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 100,000	\$ 100,000	\$ 0
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	114,593	100,274	14,319
Total Expenditures	<u>114,593</u>	<u>100,274</u>	<u>14,319</u>
Net Change in Fund Balance	(14,593)	(274)	14,319
Fund Balance at Beginning of Year	68,897	68,897	0
Fund Balance at End of Year	<u>\$ 54,304</u>	<u>\$ 68,623</u>	<u>\$ 14,319</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	83,298	100,046	16,748
All Other Revenues	1,984	2,065	81
Total Revenues	115,282	132,111	16,829
Expenditures:			
Health:			
Personal Services	170,775	169,093	1,682
Materials and Supplies	19,000	17,606	1,394
Contractual Services	239,533	235,613	3,920
Other Expenditures	3,300	2,566	734
Capital Outlay	1,000	504	496
Total Expenditures	433,608	425,382	8,226
Excess of Expenditures Over Revenues	(318,326)	(293,271)	25,055
Other Financing Sources:			
Sale of Assets	-	10	10
Total Other Financing Sources	-	10	10
Net Change in Fund Balance	(318,326)	(293,261)	25,065
Fund Balance at Beginning of Year	1,100,277	1,100,277	0
Prior Year Encumbrances	2,433	2,433	0
Fund Balance at End of Year	\$ 784,384	\$ 809,449	\$ 25,065

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 26,701	\$ 182,163	\$ 155,462
Charges for Services	60,754	67,166	6,412
All Other Revenues	8,558	10,086	1,528
Total Revenues	<u>96,013</u>	<u>259,415</u>	<u>163,402</u>
Expenditures:			
Public Safety:			
Personal Services	129,401	110,552	18,849
Materials and Supplies	6,000	2,924	3,076
Capital Outlay	15,458	11,418	4,040
Total Expenditures	<u>150,859</u>	<u>124,894</u>	<u>25,965</u>
Net Change in Fund Balance	(54,846)	134,521	189,367
Fund Balance at Beginning of Year	952,115	952,115	0
Fund Balance at End of Year	<u>\$ 897,269</u>	<u>\$ 1,086,636</u>	<u>\$ 189,367</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 525,000	\$ 415,895	\$ (109,105)
All Other Revenues	0	84,446	84,446
Total Revenues	<u>525,000</u>	<u>500,341</u>	<u>(24,659)</u>
Expenditures:			
Human Services:			
Personal Services	182,500	112,919	69,581
Materials and Supplies	10,000	3,050	6,950
Contractual Services	410,450	326,324	84,126
Other Expenditures	7,000	902	6,098
Capital Outlay	6,000	848	5,152
Total Expenditures	<u>615,950</u>	<u>444,043</u>	<u>171,907</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,950)	56,298	147,248
Other Financing Sources:			
Sale of Assets	-	227	227
Total Other Financing Sources	<u>-</u>	<u>227</u>	<u>227</u>
Net Change in Fund Balance	(90,950)	56,525	147,475
Fund Balance at Beginning of Year	126,871	126,871	0
Prior Year Encumbrances	450	450	0
Fund Balance at End of Year	<u>\$ 36,371</u>	<u>\$ 183,846</u>	<u>\$ 147,475</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Personal Services	<u>1,675</u>	<u>1,675</u>	<u>0</u>
Total Expenditures	<u>1,675</u>	<u>1,675</u>	<u>0</u>
Net Change in Fund Balance	<u>(1,675)</u>	<u>(1,675)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>1,675</u>	<u>1,675</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 250,131	\$ 307,225	\$ 57,094
Total Revenues	<u>250,131</u>	<u>307,225</u>	<u>57,094</u>
Expenditures:			
Public Safety:			
Contractual Services	288,032	288,032	0
Other Expenditures	245,969	245,969	0
Total Expenditures	<u>534,001</u>	<u>534,001</u>	<u>0</u>
Net Change in Fund Balance	(283,870)	(226,776)	57,094
Fund Balance at Beginning of Year	283,870	283,870	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 57,094</u>	<u>\$ 57,094</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 678,560	\$ 683,943	\$ 5,383
Charges for Services	359,685	395,156	35,471
Total Revenues	<u>1,038,245</u>	<u>1,079,099</u>	<u>40,854</u>
Expenditures:			
Public Safety:			
Personal Services	889,258	735,419	153,839
Materials and Supplies	27,542	22,969	4,573
Contractual Services	522,820	378,460	144,360
Other Expenditures	<u>17,660</u>	<u>9,680</u>	<u>7,980</u>
Total Expenditures	<u>1,457,280</u>	<u>1,146,528</u>	<u>310,752</u>
Excess of Expenditures Over Revenues	(419,035)	(67,429)	351,606
Other Financing Sources:			
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Other Financing Sources	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Net Change in Fund Balance	(414,035)	(62,429)	351,606
Fund Balance at Beginning of Year	1,086,571	1,086,571	0
Prior Year Encumbrances	60,320	60,320	0
Fund Balance at End of Year	<u>\$ 732,856</u>	<u>\$ 1,084,462</u>	<u>\$ 351,606</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,987,209	\$ 2,178,268	\$ 191,059
Charges for Services	613,000	780,510	167,510
All Other Revenues	35,000	74,066	39,066
Total Revenues	<u>2,635,209</u>	<u>3,032,844</u>	<u>397,635</u>
Expenditures:			
Human Services:			
Personal Services	3,187,711	2,636,829	550,882
Materials and Supplies	67,904	40,857	27,047
Contractual Services	331,450	323,058	8,392
Other Expenditures	52,062	33,777	18,285
Capital Outlay	92,171	15,789	76,382
Total Expenditures	<u>3,731,298</u>	<u>3,050,310</u>	<u>680,988</u>
Excess of Expenditures Over Revenues	(1,096,089)	(17,466)	1,078,623
Other Financing Sources:			
Transfers In	272,350	272,531	181
Total Other Financing Sources	<u>272,350</u>	<u>272,531</u>	<u>181</u>
Net Change in Fund Balance	(823,739)	255,065	1,078,804
Fund Balance at Beginning of Year	1,778,120	1,778,120	0
Prior Year Encumbrances	5,740	5,740	0
Fund Balance at End of Year	<u>\$ 960,121</u>	<u>\$ 2,038,925</u>	<u>\$ 1,078,804</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 926,405	\$ 964,115	\$ 37,710
Charges for Services	5,000	5,000	0
All Other Revenues	30,000	196,798	166,798
Total Revenues	<u>961,405</u>	<u>1,165,913</u>	<u>204,508</u>
Expenditures:			
Community and Economic Development:			
Personal Services	125,374	124,353	1,021
Materials and Supplies	800	87	713
Contractual Services	147,796	145,976	1,820
Other Expenditures	70,473	68,881	1,592
Capital Outlay	977,037	904,098	72,939
Total Expenditures	<u>1,321,480</u>	<u>1,243,395</u>	<u>78,085</u>
Net Change in Fund Balance	(360,075)	(77,482)	282,593
Fund Balance at Beginning of Year	198,124	198,124	0
Prior Year Encumbrances	513,938	513,938	0
Fund Balance at End of Year	<u>\$ 351,987</u>	<u>\$ 634,580</u>	<u>\$ 282,593</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 0	\$ 22,530	\$ 22,530
Total Revenues	<u>0</u>	<u>22,530</u>	<u>22,530</u>
Expenditures:			
Public Safety:			
Personal Services	3,255	2,585	670
Contractual Services	4,200	0	4,200
Total Expenditures	<u>7,455</u>	<u>2,585</u>	<u>4,870</u>
Net Change in Fund Balance	(7,455)	19,945	27,400
Fund Balance at Beginning of Year	283,796	283,796	0
Fund Balance at End of Year	<u>\$ 276,341</u>	<u>\$ 303,741</u>	<u>\$ 27,400</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

CHILDREN SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 5,198,092	\$ 6,449,450	\$ 1,251,358
All Other Revenues	20,900	2,364	(18,536)
Total Revenues	<u>5,218,992</u>	<u>6,451,814</u>	<u>1,232,822</u>
Expenditures:			
Human Services:			
Personal Services	4,013,359	3,954,185	59,174
Materials and Supplies	55,600	51,166	4,434
Contractual Services	5,148,064	5,008,211	139,853
Other Expenditures	324,200	262,333	61,867
Capital Outlay	77,157	77,157	0
Total Expenditures	<u>9,618,380</u>	<u>9,353,052</u>	<u>265,328</u>
Excess of Expenditures Over Revenues	(4,399,388)	(2,901,238)	1,498,150
Other Financing Sources:			
Sale of Assets	0	2,592	2,592
Total Other Financing Sources	<u>0</u>	<u>2,592</u>	<u>2,592</u>
Net Change in Fund Balance	(4,399,388)	(2,898,646)	1,500,742
Fund Balance at Beginning of Year	9,364,191	9,364,191	0
Prior Year Encumbrances	22,277	22,277	0
Fund Balance at End of Year	<u>\$ 4,987,080</u>	<u>\$ 6,487,822</u>	<u>\$ 1,500,742</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 178,445	\$ 279,387	\$ 100,942
Total Revenues	<u>178,445</u>	<u>279,387</u>	<u>100,942</u>
Expenditures:			
Judicial:			
Materials and Supplies	1,000	0	1,000
Contractual Services	22,000	1,059	20,941
Capital Outlay	999,181	928,787	70,394
Total Expenditures	<u>1,022,181</u>	<u>929,846</u>	<u>92,335</u>
Excess of Expenditures Over Revenues	<u>(843,736)</u>	<u>(650,459)</u>	<u>193,277</u>
Other Financing Sources:			
Transfers In	830,000	830,000	0
Total Other Financing Sources	<u>830,000</u>	<u>830,000</u>	<u>0</u>
Net Change in Fund Balance	(13,736)	179,541	193,277
Fund Balance at Beginning of Year	1,052,101	1,052,101	0
Prior Year Encumbrances	16,724	16,724	0
Fund Balance at End of Year	<u>\$ 1,055,089</u>	<u>\$ 1,248,366</u>	<u>\$ 193,277</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 19,707	\$ 23,593	\$ 3,886
All Other Revenues	29,613	30,750	1,137
Total Revenues	<u>49,320</u>	<u>54,343</u>	<u>5,023</u>
Expenditures:			
Public Safety:			
Personal Services	119,255	658	118,597
Materials and Supplies	55,000	42,783	12,217
Contractual Services	34,000	6,585	27,415
Other Expenditures	3,500	0	3,500
Total Expenditures	<u>211,755</u>	<u>50,026</u>	<u>161,729</u>
Net Change in Fund Balance	(162,435)	4,317	166,752
Fund Balance at Beginning of Year	409,704	409,704	0
Fund Balance at End of Year	<u>\$ 247,269</u>	<u>\$ 414,021</u>	<u>\$ 166,752</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

DRUG LAW ENFORCEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ -	\$ 1,595	\$ 1,595
Total Revenues	<u>0</u>	<u>1,595</u>	<u>1,595</u>
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	1,595	1,595
Fund Balance at Beginning of Year	3,583	3,583	0
Fund Balance at End of Year	<u>\$ 3,583</u>	<u>\$ 5,178</u>	<u>\$ 1,595</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

LAW ENFORCEMENT TRUST FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 0	\$ 157,269	\$ 157,269
Total Revenues	<u>0</u>	<u>157,269</u>	<u>157,269</u>
Expenditures:			
Public Safety:			
Personal Services	3,000	0	3,000
Contractual Services	73,950	47,259	26,691
Other Expenditures	1,000	913	87
Capital Outlay	<u>20,210</u>	<u>15,282</u>	<u>4,928</u>
Total Expenditures	<u>98,160</u>	<u>63,454</u>	<u>34,706</u>
Net Change in Fund Balance	(98,160)	93,815	191,975
Fund Balance at Beginning of Year	349,277	349,277	0
Fund Balance at End of Year	<u>\$ 251,117</u>	<u>\$ 443,092</u>	<u>\$ 191,975</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

HAZARDOUS MATERIALS EMERGENCY PLAN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>27,119</u>	<u>27,118</u>	<u>1</u>
Total Expenditures	<u>27,119</u>	<u>27,118</u>	<u>1</u>
Excess of Expenditures Over Revenues	(27,119)	(27,118)	1
Other Financing Sources:			
Transfers In	<u>27,119</u>	<u>27,119</u>	<u>0</u>
Total Other Financing Sources	<u>27,119</u>	<u>27,119</u>	<u>0</u>
Net Change in Fund Balance	0	1	1
Fund Balance at Beginning of Year	<u>5</u>	<u>5</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 1</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
All Other Revenues	\$ 7,000	\$ 26,505	\$ 19,505
Total Revenues	<u>7,000</u>	<u>26,505</u>	<u>19,505</u>
Expenditures:			
Public Safety:			
Personal Services	500	385	115
Materials and Supplies	9,700	9,214	486
Contractual Services	3,000	2,259	741
Other Expenditures	700	149	551
Capital Outlay	15,350	13,683	1,667
Total Expenditures	<u>29,250</u>	<u>25,690</u>	<u>3,560</u>
Net Change in Fund Balance	(22,250)	815	23,065
Fund Balance at Beginning of Year	33,643	33,643	0
Fund Balance at End of Year	<u>\$ 11,393</u>	<u>\$ 34,458</u>	<u>\$ 23,065</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Contractual Services	10,000	25	9,975
Other Expenditures	<u>34,000</u>	<u>0</u>	<u>34,000</u>
Total Expenditures	<u>44,000</u>	<u>25</u>	<u>43,975</u>
Net Change in Fund Balance	(44,000)	(25)	43,975
Fund Balance at Beginning of Year	147,602	147,602	0
Fund Balance at End of Year	<u>\$ 103,602</u>	<u>\$ 147,577</u>	<u>\$ 43,975</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 0	\$ 4,725	\$ 4,725
Total Revenues	<u>0</u>	<u>4,725</u>	<u>4,725</u>
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	4,725	4,725
Fund Balance at Beginning of Year	143,881	143,881	0
Fund Balance at End of Year	<u>\$ 143,881</u>	<u>\$ 148,606</u>	<u>\$ 4,725</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,476,526	\$ 1,489,869	\$ 13,343
Charges for Services	103,000	99,990	(3,010)
All Other Revenues	50,000	53,818	3,818
Total Revenues	<u>1,629,526</u>	<u>1,643,677</u>	<u>14,151</u>
Expenditures:			
Human Services:			
Personal Services	100	0	100
Materials and Supplies	235,300	219,229	16,071
Contractual Services	1,681,068	1,586,780	94,288
Other Expenditures	67,300	66,038	1,262
Capital Outlay	643,500	216,703	426,797
Total Expenditures	<u>2,627,268</u>	<u>2,088,750</u>	<u>538,518</u>
Excess of Expenditures Over Revenues	(997,742)	(445,073)	552,669
Other Financing Sources:			
Sale of Assets	2,000	-	(2,000)
Total Other Financing Sources	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
Net Change in Fund Balance	(995,742)	(445,073)	550,669
Fund Balance at Beginning of Year	1,200,894	1,200,894	0
Prior Year Encumbrances	173,068	173,068	0
Fund Balance at End of Year	<u>\$ 378,220</u>	<u>\$ 928,889</u>	<u>\$ 550,669</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

SPECIAL ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Special Assessments	\$ 146,861	\$ 138,330	\$ (8,531)
Charges for Services	0	8,530	8,530
Total Revenues	<u>146,861</u>	<u>146,860</u>	<u>(1)</u>
Expenditures:			
Debt Service:			
Principal Retirement	97,044	97,044	0
Interest and Fiscal Charges	<u>36,629</u>	<u>36,624</u>	<u>5</u>
Total Expenditures	<u>133,673</u>	<u>133,668</u>	<u>5</u>
Net Change in Fund Balance	13,188	13,192	4
Fund Balance at Beginning of Year	54,942	54,942	0
Fund Balance at End of Year	<u>\$ 68,130</u>	<u>\$ 68,134</u>	<u>\$ 4</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Expenditures	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Excess of Expenditures Over Revenues	(112,716)	(112,716)	0
Other Financing Sources:			
Transfers In	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Other Financing Sources	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

TAX INCREMENT DISTRICT REVENUE BOND FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	419,000	419,000	0
Interest and Fiscal Charges	<u>114,893</u>	<u>114,893</u>	<u>0</u>
Total Expenditures	<u>533,893</u>	<u>533,893</u>	<u>0</u>
Net Change in Fund Balance	(533,893)	(533,893)	0
Fund Balance at Beginning of Year	2,964,910	2,964,910	0
Fund Balance at End of Year	<u>\$ 2,431,017</u>	<u>\$ 2,431,017</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Payments in Lieu of Taxes	\$ 1,096,000	\$ 1,096,040	\$ 40
Intergovernmental Revenues	4,865,558	2,475,386	(2,390,172)
All Other Revenues	374,384	70,400	(303,984)
Total Revenues	<u>6,335,942</u>	<u>3,641,826</u>	<u>(2,694,116)</u>
Expenditures:			
Capital Outlay	15,238,827	14,625,373	(613,454)
Total Expenditures	<u>15,238,827</u>	<u>14,625,373</u>	<u>(613,454)</u>
Excess of Expenditures Over Revenues	(8,902,885)	(10,983,547)	(2,080,662)
Other Financing Sources (Uses):			
Transfers In	5,261,723	1,034,007	(4,227,716)
Advances In	0	3,352,629	3,352,629
Advances Out	(1,898,942)	(1,925,942)	(27,000)
Total Other Financing Sources (Uses)	<u>3,362,781</u>	<u>2,460,694</u>	<u>(902,087)</u>
Net Change in Fund Balance	(5,540,104)	(8,522,853)	(2,982,749)
Fund Balance at Beginning of Year	16,605,876	16,605,876	0
Prior Year Encumbrances	3,455,812	3,455,812	0
Fund Balance at End of Year	<u>\$ 14,521,584</u>	<u>\$ 11,538,835</u>	<u>\$ (2,982,749)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 85,775	\$ 85,775
Total Revenues	<u>0</u>	<u>85,775</u>	<u>85,775</u>
Expenditures:			
Capital Outlay	22,527,425	17,214,643	5,312,782
Total Expenditures	<u>22,527,425</u>	<u>17,214,643</u>	<u>5,312,782</u>
Excess of Expenditures Over Revenues	(22,527,425)	(17,128,868)	5,398,557
Other Financing Sources:			
Transfers In	0	5,170,000	5,170,000
Total Other Financing Sources	<u>0</u>	<u>5,170,000</u>	<u>5,170,000</u>
Net Change in Fund Balance	(22,527,425)	(11,958,868)	10,568,557
Fund Balance at Beginning of Year	32,679,120	32,679,120	0
Prior Year Encumbrances	2,507,970	2,507,970	0
Fund Balance at End of Year	<u>\$ 12,659,665</u>	<u>\$ 23,228,222</u>	<u>\$ 10,568,557</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u>249,922</u>	<u>156,546</u>	<u>93,376</u>
Total Expenditures	<u>249,922</u>	<u>156,546</u>	<u>93,376</u>
Net Change in Fund Balance	<u>(249,922)</u>	<u>(156,546)</u>	<u>93,376</u>
Fund Balance at Beginning of Year	<u>505,399</u>	<u>505,399</u>	<u>0</u>
Prior Year Encumbrances	<u>99,922</u>	<u>99,922</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 355,399</u></u>	<u><u>\$ 448,775</u></u>	<u><u>\$ 93,376</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	528,248	528,248	0
Fund Balance at End of Year	<u>\$ 528,248</u>	<u>\$ 528,248</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Other Expenditures	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Total Expenditures	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Net Change in Fund Balance	<u>(18,902)</u>	<u>(18,902)</u>	<u>0</u>
Fund Balance at Beginning of Year	<u>24,707</u>	<u>24,707</u>	<u>0</u>
Prior Year Encumbrances	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 0</u>



WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that the cost of providing services is primarily financed and recovered through user charges.

Storm Water Fund

To account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Communications Rotary Fund

To account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2024

	Communications		
	Storm Water	Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 355,247	\$ 262,597	\$ 617,844
Receivables:			
Accounts	0	321	321
Intergovernmental	0	5	5
Special Assessments	440,709	0	440,709
Due from Other Funds	0	1,415	1,415
Total Assets	795,956	264,338	1,060,294
Deferred Outflows of Resources:			
Pension	815	0	815
Total Deferred Outflows of Resources	815	0	815
Liabilities:			
Current Liabilities:			
Accounts Payable	38	1,763	1,801
Intergovernmental Payable	10,000	0	10,000
Total Liabilities	10,038	1,763	11,801
Deferred Inflows of Resources:			
Pension	8,434	0	8,434
OPEB	59	0	59
Total Deferred Inflows of Resources	8,493	0	8,493
Net Position:			
Unrestricted	778,240	262,575	1,040,815
Total Net Position	\$ 778,240	\$ 262,575	\$ 1,040,815

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Communications		
	Storm Water	Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 47,871	\$ 47,871
Special Assessments	426,887	0	426,887
Total Operating Revenues	<u>426,887</u>	<u>47,871</u>	<u>474,758</u>
Operating Expenses:			
Pension and OPEB Expenses	(17,186)	0	(17,186)
Contractual Services	284,931	1,330	286,261
Other Operating Expenses	0	64,665	64,665
Total Operating Expenses	<u>267,745</u>	<u>65,995</u>	<u>333,740</u>
Change in Net Position	159,142	(18,124)	141,018
Net Position Beginning of Year	619,098	280,699	899,797
Net Position End of Year	<u>\$ 778,240</u>	<u>\$ 262,575</u>	<u>\$ 1,040,815</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Storm Water	Rotary	Communications	
	Storm Water	Rotary	Communications	Total
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$ 416,171	\$ 47,944	\$ 464,115	
Cash Payments for Goods and Services	(282,888)	(67,267)	(350,155)	
Net Cash Provided (Used) by Operating Activities	<u>133,283</u>	<u>(19,323)</u>	<u>113,960</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	133,283	(19,323)	113,960	
Cash and Cash Equivalents at Beginning of Year	221,964	281,920	503,884	
Cash and Cash Equivalents at End of Year	<u>\$ 355,247</u>	<u>\$ 262,597</u>	<u>\$ 617,844</u>	

Reconciliation of Operating Income (Loss) to Net Cash

Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 159,142	\$ (18,124)	\$ 141,018
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Adjustments to Reconcile Operating Income (Loss) to

Net Cash Provided (Used) by Operating Activities:

Changes in Assets, Liabilities, and Deferred Outflows/Inflows:

(Increase) Decrease in Accounts Receivable	0	830	830
(Increase) Decrease in Due from Other Funds	0	(757)	(757)
(Increase) Decrease in Special Assessment Receivable	(10,716)	0	(10,716)
(Increase) Decrease in Deferred Outflows - Pension	462	0	462
(Increase) Decrease in Deferred Outflows - OPEB	46	0	46
Increase (Decrease) in Accounts Payable	(7,957)	(1,272)	(9,229)
Increase (Decrease) in Intergovernmental Payables	10,000	0	10,000
Increase (Decrease) in Deferred Inflows - Pension	(17,597)	0	(17,597)
Increase (Decrease) in Deferred Inflows - OPEB	(97)	0	(97)
Total Adjustments	<u>(25,859)</u>	<u>(1,199)</u>	<u>(27,058)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 133,283</u>	<u>\$ (19,323)</u>	<u>\$ 113,960</u>

WARREN COUNTY, OHIO

Internal Service Funds

The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Workers' Compensation Self Insurance Fund

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2024

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 103,681	\$ 1,542,041	\$ 1,508,153	\$ 255,874	\$ 136,807	\$ 3,546,556
<i>Receivables:</i>						
Accounts	11,941	37,531	0	0	1,247	50,719
Intergovernmental	2,159	0	0	0	3,187	5,346
Due from Other Funds	31,128	0	567,988	0	61,666	660,782
Inventory of Supplies at Cost	0	0	0	0	42,802	42,802
Prepaid Items	0	0	0	159,981	0	159,981
Total Current Assets	148,909	1,579,572	2,076,141	415,855	245,709	4,466,186
<i>Non Current Assets:</i>						
Net Pension Asset	826	708	1,417	0	0	2,951
Net OPEB Asset	2,982	2,556	5,112	0	0	10,650
Depreciable Capital Assets, Net	6,390	0	0	0	0	6,390
Total Non Current Assets	10,198	3,264	6,529	0	0	19,991
Total Assets	159,107	1,582,836	2,082,670	415,855	245,709	4,486,177
Deferred Outflows of Resources:						
Pension	29,062	24,583	76,655	0	0	130,300
OPEB	2,683	3,682	4,598	0	0	10,963
Total Deferred Outflows of Resources	31,745	28,265	81,253	0	0	141,263
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	30,954	357,827	51,194	3,247	49,388	492,610
Accrued Wages and Benefits Payable	0	0	8,808	0	0	8,808
Intergovernmental Payable	0	0	1,354	0	0	1,354
Claims Payable	0	1,651,817	0	0	0	1,651,817
Due to Other Funds	0	892	0	0	0	892
Interfund Loans Payable	0	750,000	0	0	0	750,000
Total Current Liabilities	30,954	2,760,536	61,356	3,247	49,388	2,905,481
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	0	0	59,365	0	0	59,365
Net Pension Liability	87,123	74,677	149,353	0	0	311,153
Total Long Term Liabilities	87,123	74,677	208,718	0	0	370,518
Total Liabilities	118,077	2,835,213	270,074	3,247	49,388	3,275,999
Deferred Inflows of Resources:						
Pension	845	27,390	1,434	0	0	29,669
OPEB	1,772	1,470	4,469	0	0	7,711
Total Deferred Inflows of Resources	2,617	28,860	5,903	0	0	37,380
Net Position:						
Investment in Capital Assets	6,390	0	0	0	0	6,390
Restricted for Postemployment Benefits	3,808	3,264	6,529	0	0	13,601
Unrestricted (deficit)	59,960	(1,256,236)	1,881,417	412,608	196,321	1,294,070
Total Net Position	\$ 70,158	\$ (1,252,972)	\$ 1,887,946	\$ 412,608	\$ 196,321	\$ 1,314,061

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 570,374	\$ 11,772,130	\$ 568,551	\$ 15,241	\$ 942,722	\$ 13,869,018
Other Operating Revenue	0	1,514,862	77,904	0	0	1,592,766
Total Operating Revenues	570,374	13,286,992	646,455	15,241	942,722	15,461,784
Operating Expenses:						
Personal Services	61,279	373,806	460,836	0	0	895,921
Pension and OPEB Expenses	7,810	(2,855)	30,180	0	0	35,135
Contractual Services	138,878	876,253	228,846	0	0	1,243,977
Materials and Supplies	383,340	178	0	470,493	938,004	1,792,015
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	16,508,071	0	0	0	16,508,071
Other Operating Expenses	3	574,300	0	0	0	574,303
Total Operating Expenses	596,812	18,329,753	719,862	470,493	938,004	21,054,924
Operating Income (Loss)	(26,438)	(5,042,761)	(73,407)	(455,252)	4,718	(5,593,140)
Nonoperating Revenue:						
Other Nonoperating Revenue	15	0	0	0	0	15
Total Nonoperating Revenues	15	0	0	0	0	15
Income (Loss) Before Transfers	(26,423)	(5,042,761)	(73,407)	(455,252)	4,718	(5,593,125)
Transfers In	100,000	4,500,000	0	443,341	0	5,043,341
Change in Net Position	73,577	(542,761)	(73,407)	(11,911)	4,718	(549,784)
Net Position Beginning of Year, as previously presented						
Implementation of GASBS No. 101	5,721	(706,472)	1,963,195	424,519	191,603	1,878,566
Net Position Beginning of Year, as restated	(9,140)	(3,739)	(1,842)	-	-	(14,721)
	(3,419)	(710,211)	1,961,353	424,519	191,603	1,863,845
Net Position End of Year	\$ 70,158	\$ (1,252,972)	\$ 1,887,946	\$ 412,608	\$ 196,321	\$ 1,314,061

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
<u>Cash Flows from Operating Activities:</u>						
Cash Received from Customers	\$ 569,890	\$ 14,461,511	\$ 487,323	\$ 15,241	\$ 941,781	\$ 16,475,746
Cash Payments for Goods and Services	(546,191)	(1,120,305)	(195,441)	(496,159)	(958,786)	(3,316,882)
Cash Payments to Employees	(92,587)	(17,080,734)	(433,959)	0	0	(17,607,280)
Net Cash Provided (Used) by Operating Activities	<u>(68,888)</u>	<u>(3,739,528)</u>	<u>(142,077)</u>	<u>(480,918)</u>	<u>(17,005)</u>	<u>(4,448,416)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>						
Transfers In	100,000	4,500,000	0	443,341	0	5,043,341
Net Cash Provided by Noncapital Financing Activities	<u>100,000</u>	<u>4,500,000</u>	<u>0</u>	<u>443,341</u>	<u>0</u>	<u>5,043,341</u>
Net Increase (Decrease) in Cash and Cash Equivalents	31,112	760,472	(142,077)	(37,577)	(17,005)	594,925
Cash and Cash Equivalents at Beginning of Year	72,569	781,569	1,650,230	293,451	153,812	2,951,631
Cash and Cash Equivalents at End of Year	<u>\$ 103,681</u>	<u>\$ 1,542,041</u>	<u>\$ 1,508,153</u>	<u>\$ 255,874</u>	<u>\$ 136,807</u>	<u>\$ 3,546,556</u>
<u>Reconciliation of Operating (Loss) to Net Cash Provided (Used) by Operating Activities:</u>						
Operating Income (Loss)	\$ (26,438)	\$ (5,042,761)	\$ (73,407)	\$ (455,252)	\$ 4,718	\$ (5,593,140)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Nonoperating Revenue	15	0	0	0	0	15
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	30,629	424,519	30,848	0	(411)	485,585
(Increase) Decrease in Due from Other Funds	(31,128)	0	(189,980)	0	(530)	(221,638)
(Increase) Decrease in Prepaid Items	0	0	0	(28,913)	0	(28,913)
(Increase) Decrease in Inventory	0	0	0	0	3,832	3,832
(Increase) Decrease in Net Pension Asset	(175)	315	(766)	0	0	(626)
(Increase) Decrease in Net OPEB Asset	(2,982)	(2,556)	(5,112)	0	0	(10,650)
(Increase) Decrease in Deferred Outflows - Pension	11,013	40,583	(36,175)	0	0	15,421
(Increase) Decrease in Deferred Outflows - OPEB	3,426	6,293	1,577	0	0	11,296
Increase (Decrease) in Accounts Payable	(23,970)	329,956	33,683	3,247	(24,614)	318,302
Increase (Decrease) in Accrued Wages and Benefits	(2,644)	(4,789)	5,543	0	0	(1,890)
Increase (Decrease) in Due to Other Funds	0	470	(278)	0	0	192
Increase (Decrease) in Interfund Loans Payables	0	750,000	0	0	0	750,000
Increase (Decrease) in Intergovernmental Payables	(406)	(1,310)	851	0	0	(865)
Increase (Decrease) in Claims Payable	0	(157,542)	0	0	0	(157,542)
Increase (Decrease) in Compensated Absences	(19,363)	(28,081)	36,483	0	0	(10,961)
Increase (Decrease) in Net Pension Liability	(8,476)	(75,551)	53,754	0	0	(30,273)
Increase (Decrease) in Net OPEB Liability	(2,022)	(3,177)	(2,022)	0	0	(7,221)
Increase (Decrease) in Deferred Inflows - Pension	(2,756)	23,700	(866)	0	0	20,078
Increase (Decrease) in Deferred Inflows - OPEB	887	403	3,790	0	0	5,080
Total Adjustments	<u>(47,967)</u>	<u>1,303,233</u>	<u>(68,670)</u>	<u>(25,666)</u>	<u>(21,723)</u>	<u>1,139,207</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (68,888)</u>	<u>\$ (3,739,528)</u>	<u>\$ (142,077)</u>	<u>\$ (480,918)</u>	<u>\$ (17,005)</u>	<u>\$ (4,448,416)</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Fiduciary Funds

The fiduciary funds are used to account for assets held by the County in a trustee or custodial capacity for others.

Custodial Funds

Non-Entity Holdings Funds

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only:

Drug Task Force Fund

Health District Fund

Mental Health Recovery Board Fund

Park District Fund

Regional Planning Commission Fund

Soil & Water Fund

Fire Response Fund

Undivided Monies Fund

To account for the collection of various monies, including taxes, local government funding, gasoline taxes, motor vehicle license taxes, etc., that are periodically distributed to local governments in the County, excluding Warren County itself.

Segregated Custodial Fund

To maintain and account for the accumulation and disbursement of escrowed monies and similar sources.

Other Custodial Fund

To maintain and account for the accumulation and disbursement of all other custodial collections.

WARREN COUNTY, OHIO
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2024

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Assets:					
Cash, Cash Equivalents, and Investments	\$ 665,393	\$ 9,989,007	\$ 14,992,989	\$ 2,382,806	\$ 324,806
Cash in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	8,210,828	15,233,574	0	0
Accounts	200	17,471	128	8	342
Intergovernmental	186,960	1,444	28,900	0	0
Total Assets	852,553	18,218,750	30,255,591	2,382,814	325,148
Liabilities:					
Accounts Payable	200	140,945	919,024	97,796	65
Intergovernmental Payable	3,791	40,974	93,661	3,253	296
Deposits Payable	0	0	0	0	0
Total Liabilities	3,991	181,919	1,012,685	101,049	361
Deferred Inflows of Resources:					
Property Taxes Levied for Next Fiscal Year	0	8,210,828	15,233,574	0	0
Total Deferred Inflows of Resources	0	8,210,828	15,233,574	0	0
Net Position:					
Restricted for individuals, organizations and other governments	848,562	9,826,003	14,009,332	2,281,765	324,787
Total Net Position	\$ 848,562	\$ 9,826,003	\$ 14,009,332	\$ 2,281,765	\$ 324,787

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 708,854	\$ 0	\$ 4,199,221	\$ 0	\$ 1,978,704	\$ 35,241,780
0	0	0	4,734,187	0	4,734,187
0	0	516,586,815	0	0	540,031,217
0	0	2,365	0	956,285	976,799
0	0	234,564	0	1,561	453,429
<u>708,854</u>	<u>0</u>	<u>521,022,965</u>	<u>4,734,187</u>	<u>2,936,550</u>	<u>581,437,412</u>
5,447	0	0	0	1,478,654	2,642,131
1,216	0	4,376,082	4,734,187	1,074,640	10,328,100
95,913	0	0	0	14,480	110,393
<u>102,576</u>	<u>0</u>	<u>4,376,082</u>	<u>4,734,187</u>	<u>2,567,774</u>	<u>13,080,624</u>
0	0	516,586,815	0	0	540,031,217
0	0	516,586,815	0	0	540,031,217
<u>606,278</u>	<u>0</u>	<u>60,068</u>	<u>0</u>	<u>368,776</u>	<u>28,325,571</u>
<u>\$ 606,278</u>	<u>\$ 0</u>	<u>\$ 60,068</u>	<u>\$ 0</u>	<u>\$ 368,776</u>	<u>\$ 28,325,571</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Additions:					
Taxes	\$ 0	\$ 3,366,179	\$ 6,637,604	\$ 0	\$ 0
Intergovernmental Revenues	255,935	3,040,175	8,377,536	1,932,613	267,871
Licenses and Permits	0	1,885,029	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	48,744	0	0	0	0
Other Custodial Collections	526,470	66,442	106,740	1,303,943	237,822
Total Additions	831,149	8,357,825	15,121,880	3,236,556	505,693
Deductions:					
Distributions to the State of Ohio	0	0	0	22,555	0
Distributions of State Funds	0	0	14,442,782	0	0
Distributions as Fiscal Agent	820,311	8,582,652	1,641,395	3,015,647	519,939
Distributions of Fines and Forfeitures	0	0	0	0	0
Distributions of Taxes	0	0	0	0	0
Other Custodial Distributions	0	0	0	0	0
Total Deductions	820,311	8,582,652	16,084,177	3,038,202	519,939
Change in Net Position	10,838	(224,827)	(962,297)	198,354	(14,246)
Net Position Beginning of Year	837,724	10,050,830	14,971,629	2,083,411	339,033
Net Position End of Year	\$ 848,562	\$ 9,826,003	\$ 14,009,332	\$ 2,281,765	\$ 324,787

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 0	\$ 0	\$ 470,413,057	\$ 0	\$ 25,504	\$ 480,442,344
1,078,235	0	14,854,691	0	0	29,807,056
0	0	0	0	0	1,885,029
0	0	205,112	0	0	205,112
0	0	0	0	0	48,744
375	27,118	35,822	81,432,418	15,813,068	99,550,218
<u>1,078,610</u>	<u>27,118</u>	<u>485,508,682</u>	<u>81,432,418</u>	<u>15,838,572</u>	<u>611,938,503</u>
0	0	49,214	0	940,356	1,012,125
0	0	14,662,012	0	0	29,104,794
1,158,184	0	247,019	0	11,212,327	27,197,474
0	0	65,448	0	0	65,448
0	0	470,459,548	0	25,504	470,485,052
0	27,118	67,348	81,432,418	3,656,040	85,182,924
<u>1,158,184</u>	<u>27,118</u>	<u>485,550,589</u>	<u>81,432,418</u>	<u>15,834,227</u>	<u>613,047,817</u>
(79,574)	0	(41,907)	0	4,345	(1,109,314)
685,852	0	101,975	0	364,431	29,434,885
<u>\$ 606,278</u>	<u>\$ 0</u>	<u>\$ 60,068</u>	<u>\$ 0</u>	<u>\$ 368,776</u>	<u>\$ 28,325,571</u>



WARREN COUNTY, OHIO

STATISTICAL SECTION

WARREN COUNTY, OHIO

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This part of the 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.

Contents

Financial Trends

S 2 – S 11

These schedules contain trend information to help the reader understand how the County's financial position has changed over time.

Revenue Capacity

S 12 – S 21

These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources – the property tax and sales tax.

Debt Capacity

S 22 – S 29

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

Demographic and Economic Information

S 30 – S 33

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information

S 34 – S 51

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

Sources Note:

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

WARREN COUNTY, OHIO
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)

	2015	2016	2017	2018
Governmental Activities:				
Net Investment in Capital Assets	\$105,717,834	\$109,867,619	\$121,965,514	\$127,268,827
Restricted	122,315,715	134,296,761	140,541,689	155,272,013
Unrestricted	(7,318,658)	(12,442,902)	(52,515,352)	(55,075,356)
Total Governmental Activities Net Position	\$220,714,891	\$231,721,478	\$209,991,851	\$227,465,484
Business-type Activities:				
Net Investment in Capital Assets	\$186,570,228	\$182,926,810	\$178,510,206	\$172,887,158
Restricted	0	0	0	0
Unrestricted	30,173,405	39,822,386	43,728,466	50,549,081
Total Business-type Activities Net Position	\$216,743,633	\$222,749,196	\$222,238,672	\$223,436,239
Primary Government:				
Net Investment in Capital Assets	\$292,288,062	\$292,794,429	\$300,475,720	\$300,155,985
Restricted	122,315,715	134,296,761	140,541,689	155,272,013
Unrestricted	22,854,747	27,379,484	(8,786,886)	(4,526,275)
Total Primary Government Net Position	\$437,458,524	\$454,470,674	\$432,230,523	\$450,901,723

GASB 75 was adopted in 2018. In connection with this adoption, 2017 Net Position was restated to account for the net OPEB liability at December 31, 2017.

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Net Position was restated to account for fund reclassifications.

GASB 96 was adopted in 2023. In connection with this adoption, 2022 Net Position was restated to account for the net right-to-use IT subscription asset and IT subscription liability.

GASB 101 was adopted in 2024. In connection with this adoption, 2023 Net Position was not restated to account for the changes in compensated absences liability.

2019	2020	2021	2022	2023	2024
\$146,598,235	\$162,666,192	\$180,859,218	\$203,293,260	\$223,024,248	\$222,717,750
138,026,095	142,986,953	145,589,030	129,233,741	120,476,747	130,656,153
(25,208,155)	(10,773,415)	58,648,181	67,073,238	89,714,780	82,766,840
\$259,416,175	\$294,879,730	\$385,096,429	\$399,600,239	\$433,215,775	\$436,140,743
\$175,018,867	\$181,388,232	\$193,656,734	\$201,700,029	\$208,022,487	\$210,873,009
0	0	0	0	0	689,308
54,361,781	54,444,915	61,966,441	57,222,477	52,217,418	50,853,649
\$229,380,648	\$235,833,147	\$255,623,175	\$258,922,506	\$260,239,905	\$262,415,966
\$321,617,102	\$344,054,424	\$374,515,952	\$404,993,289	\$431,046,735	\$433,590,759
138,026,095	142,986,953	145,589,030	129,233,741	120,476,747	131,345,461
29,153,626	43,671,500	120,614,622	124,295,715	141,932,198	133,620,489
\$488,796,823	\$530,712,877	\$640,719,604	\$658,522,745	\$693,455,680	\$698,556,709

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2015	2016	2017	2018
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,947,312	\$22,962,392	\$24,078,050	\$25,074,165
Judicial	10,031,641	10,936,582	12,361,315	12,535,055
Public Safety	32,704,802	36,381,006	39,189,369	39,818,785
Public Works	14,097,496	14,782,537	18,184,420	17,381,535
Health	721,478	772,568	535,798	537,045
Human Services	46,556,568	50,592,701	56,157,383	52,725,413
Community and Economic Development	1,868,539	1,012,399	766,686	2,297,984
Interest and Fiscal Charges	856,805	759,944	660,137	553,316
Total Governmental Activities Expenses	<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>	<u>150,923,298</u>
Business-type Activities:				
Water	13,570,477	13,793,369	15,085,541	14,713,668
Sewer	11,471,919	12,348,975	12,273,719	14,910,173
Sheriff	4,033,407	4,434,600	5,053,791	5,515,248
Communications Rotary	51,731	38,060	53,592	56,391
Storm Water	229,600	324,893	415,770	392,029
Total Business-type Activities Expenses	<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>	<u>35,587,509</u>
Total Primary Government Expenses	<u><u>\$157,141,775</u></u>	<u><u>\$169,140,026</u></u>	<u><u>\$184,815,571</u></u>	<u><u>\$186,510,807</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,781,430	\$8,089,838	\$7,831,534	\$8,012,025
Judicial	4,205,338	3,972,238	4,407,438	4,471,351
Public Safety	3,358,883	3,965,564	4,338,569	4,259,076
Public Works	377,913	176,725	278,202	242,076
Health	654,082	603,316	563,995	601,508
Human Services	2,445,466	1,674,231	1,528,271	1,727,990
Community and Economic Development	42,996	5,970	5,657	2,500
Operating Grants and Contributions	18,474,444	21,473,325	23,574,422	25,081,870
Capital Grants and Contributions	1,702,284	2,145,499	13,219,479	6,205,207
Total Governmental Activities				
Program Revenues	<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>	<u>50,603,603</u>

2019	2020	2021	2022	2023	2024
\$28,974,703	\$30,888,251	\$12,291,053	\$26,919,956	\$29,250,684	\$35,065,314
12,241,806	12,141,938	6,481,069	9,915,666	13,126,416	14,339,299
46,405,203	38,713,607	22,378,158	35,245,649	48,233,237	51,420,362
19,438,257	19,438,689	19,395,064	22,814,206	26,007,205	28,578,990
682,810	583,835	278,455	786,023	923,484	878,701
57,004,894	51,881,748	40,041,988	49,942,189	59,143,215	66,285,827
4,129,047	4,007,994	5,450,016	9,436,102	11,070,127	22,388,322
1,061,127	864,963	502,551	177,862	124,964	218,225
169,937,847	158,521,025	106,818,354	155,237,653	187,879,332	219,175,040
15,907,890	15,876,007	14,341,144	17,316,144	20,809,628	23,075,235
13,077,880	13,639,852	11,623,058	13,754,433	15,072,820	15,758,104
6,454,759	5,674,712	1,392,975	3,639,080	6,334,861	5,912,798
45,170	38,894	47,876	42,529	92,381	65,995
373,286	278,598	221,183	267,256	270,653	267,745
35,858,985	35,508,063	27,626,236	35,019,442	42,580,343	45,079,877
\$205,796,832	\$194,029,088	\$134,444,590	\$190,257,095	\$230,459,675	\$264,254,917
\$11,358,358	\$7,717,392	\$7,978,121	\$7,489,710	\$7,296,781	\$8,749,049
1,636,051	3,696,417	4,192,267	4,049,594	4,180,072	4,202,783
3,989,374	3,985,589	3,959,912	3,941,269	4,191,045	4,575,285
605,125	145,828	126,258	99,099	120,272	276,918
571,761	575,886	578,407	578,908	554,453	573,735
1,841,059	1,594,192	1,410,369	1,784,697	2,387,879	2,260,562
2,500	2,500	91	7,500	0	5,005
30,347,714	36,030,673	35,431,717	41,424,265	35,365,661	38,902,366
15,963,650	4,105,186	2,589,518	7,737,913	11,596,862	4,599,050
66,315,592	57,853,663	56,266,660	67,112,955	65,693,025	64,144,753

(continued)

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2015	2016	2017	2018
Charges for Services				
Water	\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149
Sewer	8,955,427	10,030,296	9,541,003	9,911,652
Sheriff	4,036,459	4,128,694	4,317,357	4,643,269
Communications Rotary	132,943	81,961	63,592	80,082
Storm Water	254,550	261,778	265,851	277,726
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	6,312,507	9,476,954	10,269,657	8,209,198
<i>Total Business-type Activities</i>				
Program Revenues	30,249,299	35,714,257	37,530,360	36,785,076
<i>Total Primary Government</i>				
Program Revenues	69,292,135	77,820,963	93,277,927	87,388,679
Net (Expense)/Revenue				
Governmental Activities	(88,741,805)	(96,093,423)	(96,185,591)	(100,319,695)
Business-type Activities	892,165	4,774,360	4,647,947	1,197,567
<i>Total Primary Government</i>				
Net (Expense)/Revenue	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$46,638,924	\$48,595,401	\$50,276,781	\$44,740,810
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	37,382,106	39,550,594	40,717,666	51,992,878
Other Local Taxes	271	373	421	0
Grants and Entitlements not Restricted to Specific Programs	18,111,930	17,886,740	17,579,024	16,390,393
Investment Earnings	1,605,704	946,193	3,205,637	4,533,137
Miscellaneous	12,258	160,029	305,388	136,110
Transfers	0	(39,320)	0	0
<i>Total Governmental Activities</i>	<u>103,751,193</u>	<u>107,100,010</u>	<u>112,084,917</u>	<u>117,793,328</u>
Business-type Activities:				
Investment Earnings	0	0	0	0
Miscellaneous	0	0	0	0
Transfers	0	39,320	0	0
Special Item-Gain on Transfer of Operations	0	1,191,883	0	0
<i>Total Business-type Activities</i>	<u>0</u>	<u>1,231,203</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>
Change in Net Position				
Governmental Activities	\$15,009,388	\$11,006,587	\$15,899,326	\$17,473,633
Business-type Activities	892,165	6,005,563	4,647,947	1,197,567
<i>Total Primary Government Change in Net Position</i>	<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>

(1) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2019	2020	2021	2022	2023	2024
\$14,848,477	\$15,244,031	\$15,461,454	\$14,583,808	\$15,486,797	18,640,537
10,115,363	10,136,225	10,526,319	10,504,214	10,550,096	11,721,839
4,682,461	4,905,396	4,975,420	5,147,009	5,923,421	5,943,315
74,586	67,525	65,840	64,947	43,084	47,871
336,855	321,263	326,676	338,991	440,743	426,887
0	0	4,993	22,723	16,656	17,682
11,723,609	10,491,315	15,595,583	7,061,535	10,142,942	9,974,603
41,781,351	41,165,755	46,956,285	37,723,227	42,603,739	46,772,734
108,096,943	99,019,418	103,222,945	104,836,182	108,296,764	110,917,487
(103,622,255)	(100,667,362)	(50,551,694)	(88,124,698)	(122,186,307)	(155,030,287)
5,922,366	5,657,692	19,330,049	2,703,785	23,396	1,692,857
(\$97,699,889)	(\$95,009,670)	(\$31,221,645)	(\$85,420,913)	(\$122,162,911)	(\$153,337,430)
\$44,172,056	\$43,311,776	\$47,075,752	\$21,956,018	\$49,358,684	\$60,379,430
5,602,178	5,002,423	5,273,796	5,235,672	1,682,399	1,076,898
56,435,562	58,384,010	68,390,390	71,282,518	62,469,837	61,303,877
0	0	0	0	0	0
18,640,748	20,115,301	22,380,712	18,586,860	23,936,225	26,023,657
9,689,339	9,069,380	(2,732,239)	(14,716,818)	17,941,468	14,974,136
111,520	248,027	379,982	279,258	413,230	481,587
0	0	0	0	0	0
134,651,403	136,130,917	140,768,393	102,623,508	155,801,843	164,239,585
0	776,713	433,619	593,799	1,207,729	1,406,132
2,834	18,094	26,360	1,747	86,274	32,720
0	0	0	0	0	0
0	0	0	0	0	0
2,834	794,807	459,979	595,546	1,294,003	1,438,852
\$134,654,237	\$136,925,724	\$141,228,372	\$103,219,054	\$157,095,846	\$165,678,437
\$31,029,148	\$35,463,555	\$90,216,699	\$14,498,810	\$33,615,536	\$9,209,298
5,925,200	6,452,499	19,790,028	3,299,331	1,317,399	3,131,709
\$36,954,348	\$41,916,054	\$110,006,727	\$17,798,141	\$34,932,935	\$12,341,007

WARREN COUNTY, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2015	2016	2017	2018
General Fund				
Nonspendable	\$14,530	\$11,173	\$53,443	\$227,985
Assigned	3,000,240	3,300,189	5,985,074	3,863,962
Unassigned	<u>29,472,049</u>	<u>28,444,831</u>	<u>31,828,796</u>	<u>41,394,877</u>
<i>Total General Fund</i>	<u>32,486,819</u>	<u>31,756,193</u>	<u>37,867,313</u>	<u>45,486,824</u>
All Other Governmental Funds				
Nonspendable	2,145,522	2,275,284	1,280,303	988,425
Restricted	92,251,541	100,042,934	107,275,427	115,092,170
Committed	11,663,371	17,270,495	19,546,024	25,443,791
Unassigned	<u>(843,113)</u>	<u>(1,035,223)</u>	<u>(1,693,032)</u>	<u>(344,266)</u>
<i>Total All Other Governmental Funds</i>	<u>105,217,321</u>	<u>118,553,490</u>	<u>126,408,722</u>	<u>141,180,120</u>
<i>Total Governmental Funds</i>	<u>\$137,704,140</u>	<u>\$150,309,683</u>	<u>\$164,276,035</u>	<u>\$186,666,944</u>

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Fund Balance was restated to account for fund reclassifications.

2019	2020	2021	2022	2023	2024
\$1,428,656	\$1,463,168	\$1,667,319	\$2,069,269	\$2,262,517	\$2,395,875
2,276,170	1,543,161	20,682,214	4,580,111	2,216,823	2,335,158
53,380,686	69,336,034	60,074,787	53,944,737	90,660,927	107,652,095
57,085,512	72,342,363	82,424,320	60,594,117	95,140,267	112,383,128
1,773,386	1,829,615	1,291,039	1,956,309	1,442,703	1,318,109
155,314,943	144,024,063	132,730,120	121,335,615	112,971,539	117,896,128
30,188,876	38,585,182	49,834,941	58,698,207	50,956,546	34,270,100
(1,267)	(9,530)	(175,966)	0	0	0
187,275,938	184,429,330	183,680,134	181,990,131	165,370,788	153,484,337
\$244,361,450	\$256,771,693	\$266,104,454	\$242,584,248	\$260,511,055	\$265,867,465

WARREN COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2015	2016	2017	2018
Revenues:				
Property and Other Taxes (1)	\$85,936,717	\$90,116,220	\$92,988,455	\$98,861,221
Sales Taxes (1)	0	0	0	0
Payment in Lieu of Taxes (2)	0	0	0	0
Intergovernmental Revenues	37,159,816	38,291,382	42,644,173	45,928,927
Charges for Services	14,360,672	14,808,160	15,174,059	15,297,745
Licenses and Permits	12,263	12,804	12,638	12,882
Investment Earnings	1,596,930	813,189	3,191,621	3,929,179
Special Assessments	1,354,610	1,306,444	1,390,768	943,362
Fines and Forfeitures	1,462,069	1,510,868	1,736,459	1,936,661
All Other Revenue	3,680,509	2,806,370	2,683,264	2,969,532
Total Revenue	145,563,586	149,665,437	159,821,437	169,879,509
Expenditures:				
Current:				
General Government:				
Legislative and Executive	21,030,071	21,088,042	21,481,634	21,884,643
Judicial	10,206,280	10,889,249	10,501,637	10,849,259
Public Safety	31,565,945	32,977,073	33,932,231	34,994,880
Public Works	8,504,917	7,836,445	9,064,793	8,197,651
Health	761,050	761,785	532,564	491,450
Human Services	46,992,012	48,996,353	52,945,538	51,728,436
Community and Economic Development	1,881,304	974,813	840,665	2,160,486
Capital Outlay	8,811,601	9,385,124	12,118,779	14,209,275
Debt Service:				
Principal Retirement	3,459,908	3,668,951	3,207,570	2,224,701
Interest and Fiscal Charges	896,102	797,740	674,760	567,294
Total Expenditures	134,109,190	137,375,575	145,300,171	147,308,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,454,396	12,289,862	14,521,266	22,571,434
Other Financing Sources (Uses):				
Inception of IT Subscription Agreements	0	0	0	0
Inception of Lease Agreements	0	0	0	0
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	1,000,000	0	0	0
Special Assessment Bonds Issued	0	0	129,254	0
General Obligation Bonds Issued	0	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Pledged Revenues	0	0	292,535	0
Transfers In	15,753,634	20,003,560	16,104,380	16,020,303
Transfers Out	(16,553,634)	(20,042,880)	(16,371,815)	(16,286,743)
Total Other Financing Sources (Uses)	200,000	(39,320)	154,354	(266,440)
Net Change in Fund Balance	\$11,654,396	\$12,250,542	\$14,675,620	\$22,304,994
Debt Service as a Percentage of Noncapital Expenditures	3.42%	3.49%	2.83%	2.03%

(1) In 2021, began reporting Sales Taxes separately from Property and Other Taxes.

(2) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2019	2020	2021	2022	2023	2024
\$103,886,660	\$105,002,349	\$54,400,101	\$30,012,229	\$57,688,076	\$68,721,153
0 #	0	64,649,384	66,747,356	57,776,659	56,631,174
5,602,178	5,002,423	5,273,796	5,235,672	1,682,399	1,076,898
46,395,284	53,511,348	54,016,544	63,318,119	65,742,428	65,525,891
14,980,742	15,726,705	16,294,183	15,610,394	15,579,315	16,857,045
13,862	13,807	16,217	15,801	15,757	15,580
10,077,571	9,328,062	(2,828,072)	(14,319,742)	17,654,292	15,187,145
701,710	291,565	251,685	130,485	134,289	136,086
1,474,322	1,275,703	1,347,155	1,539,110	1,599,986	1,669,951
3,294,436	2,776,571	2,580,676	2,761,533	2,841,107	3,022,168
186,426,765	192,928,533	196,001,669	171,050,957	220,714,308	228,843,091
25,412,347	27,936,155	22,964,319	28,077,203	26,463,258	28,359,408
10,840,734	10,969,740	10,856,686	11,947,968	11,932,156	13,155,296
35,564,657	35,798,193	37,680,527	42,270,401	44,654,632	46,739,457
10,322,500	8,764,778	8,846,051	9,600,757	10,780,351	12,594,261
526,507	568,030	500,659	849,232	889,086	804,896
51,689,279	49,137,907	53,007,557	55,593,258	58,746,093	66,524,280
3,639,736	3,948,784	5,578,206	9,506,883	11,038,135	22,351,556
26,083,213	31,666,752	36,095,669	25,215,794	28,143,439	26,952,847
9,740,511	10,769,749	11,362,708	11,700,090	11,008,749	1,420,293
1,157,099	1,395,788	1,058,814	747,378	370,379	248,571
174,976,583	180,955,876	187,951,196	195,508,964	204,026,278	219,150,865
11,450,182	11,972,657	8,050,473	(24,458,007)	16,688,030	9,692,226
0	0	0	0	1,121,732	637,088
0	0	0	292,343	0	0
0	267,799	628,209	108,440	961,494	426,607
0	0	0	0	0	0
620,221	0	0	0	0	0
42,500,000	0	0	0	0	0
0	0	1,620,000	0	0	0
1,841,703	0	0	0	0	0
0	0	0	0	0	0
24,585,819	33,950,604	35,024,203	35,890,647	20,242,094	8,910,483
(24,949,656)	(33,950,604)	(35,262,451)	(36,198,075)	(20,620,727)	(13,953,824)
44,598,087	267,799	2,009,961	93,355	1,704,593	(3,979,646)
\$56,048,269	\$12,240,456	\$10,060,434	(\$24,364,652)	\$18,392,623	\$5,712,580

7.08% 7.94% 7.79% 6.83% 6.16% 0.83%

WARREN COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY (1)
LAST TEN YEARS

Collection year	2015	2016 (3)	2017	2018
Real Property (2)				
Assessed				
Residential/Agricultural	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010	\$5,233,469,080
Commercial/Industrial/Public Utility	862,154,640	890,946,780	903,153,890	932,392,620
Assessed Total	5,410,653,870	5,893,688,730	6,011,743,900	6,165,861,700
Actual	15,459,011,060	16,839,110,660	17,176,411,143	17,616,747,714
Personal Property - Public Utility (2)				
Assessed	292,369,620	297,320,090	329,708,200	354,092,590
Actual	332,238,205	337,863,739	374,668,409	402,377,943
Total				
Assessed	5,703,023,490	6,191,008,820	6,341,452,100	6,519,954,290
Actual	15,791,249,265	17,176,974,399	17,551,079,552	18,019,125,657
Assessed Value as a Percentage of Actual Value	36.12%	36.04%	36.13%	36.18%
Total Direct Tax Rate (4) (7)	7.78	7.78	7.78	6.28

Source: Warren County Auditor's Office

- (1) Exempt properties are not included in the estimated actual values nor in assessed valuations.
- (2) Refer to: Note 6 - Taxes in Notes to the Basic Financial Statements.
- (3) A triennial update of property values was done in 2015 resulting in an increase of property values in 2016.
- (4) BDD rate reduced 1.5 starting in 2018 but returned to full 4.0 rate in 2024.
- (5) A sexennial update of property values was done in 2018 resulting in an increase of property values in 2019.
- (6) A triennial update of property values was done in 2021 resulting in an increase of property values in 2022.
- (7) For Collection Year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2019 (5)	2020	2021	2022 (6)	2023	2024
\$6,028,821,500	\$6,181,182,070	\$6,343,122,100	\$7,601,205,430	\$7,788,287,460	\$8,021,566,450
973,301,300	1,027,120,660	1,260,668,510	1,272,609,540	1,349,963,630	1,397,923,760
7,002,122,800	7,208,302,730	7,603,790,610	8,873,814,970	9,138,251,090	9,419,490,210
20,006,065,143	20,595,150,657	21,725,116,029	25,353,757,057	26,109,288,829	26,912,829,171
403,781,490	416,020,050	439,548,680	472,175,760	477,926,440	510,836,590
458,842,602	472,750,057	499,487,136	536,563,364	543,098,227	580,496,125
7,405,904,290	7,624,322,780	8,043,339,290	9,345,990,730	9,616,177,530	9,930,326,800
20,464,907,745	21,067,900,714	22,224,603,165	25,890,320,421	26,652,387,056	27,493,325,296
36.19%	36.19%	36.19%	36.10%	36.08%	36.12%
6.28	6.28	6.28	2.50	6.28	7.78

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS - BY COLLECTION YEAR

	2015	2016	2017	2018
Direct Rates				
County				
General Fund	2.57	2.57	2.57	2.57
Board of Developmental Disabilities (3)	4.00	4.00	4.00	2.50
Senior Citizens	1.21	1.21	1.21	1.21
Total	7.78	7.78	7.78	6.28

Overlapping Rates

Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Warren County Joint Emergency Medical Services	4.41	4.41	4.41	4.41
Warren/Clinton Joint Fire	4.00	4.00	4.00	4.00
Municipalities	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.97	28.90-83.11	28.90-83.11	28.90-83.11
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	.50-1.0	.50-1.0	.50-1.0	.50-1.0

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Sources:

Warren County Auditor's Office
Warren County Treasurer's Office

- (1) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.
- (2) For tax year 2022/collection year 2023, the Mary L. Cook Library reduced their tax levy to zero for one year only.
- (3) Starting in tax year 2017/collection year 2018, the Board of Development Disabilities reduced their rate by 1.5. In collection year 2024, though, they returned it to the full rate.

2019	2020	2021	2022 (1)	2023 (2)	2024
2.57	2.57	2.57	0.00	2.57	2.57
2.50	2.50	2.50	2.50	2.50	4.00
1.21	1.21	1.21	0.00	1.21	1.21
6.28	6.28	6.28	2.50	6.28	7.78

0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
4.41	4.41	4.41	4.41	4.41	4.41
4.00	4.00	6.50	6.50	6.50	6.50
1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-9.84
3.87-16.97	3.87-16.97	3.87-20.72	3.87-20.72	3.87-20.72	3.87-20.72
28.90-82.79	29.80-82.79	29.20-87.10	29.05-86.35	29.05-85.91	29.20-85.91
1.93-4.50	1.93-4.50	1.93-4.5	1.93-4.5	1.93-4.5	1.93-4.5
.50-1.0	.50-1.0	.50-1.0	.50-1.0	.00-1.0	.50-1.0

WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS
REAL ESTATE TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2024		Percent of Total Assessed Value
		Assessed Value	Rank	
Proctor & Gamble Company	Office Buildings	\$74,771,090	1	0.79%
Lex PN Cinccy II LLC	Real Estate	33,136,610	2	0.35%
Somerset XIV LLC	Real Estate	30,800,000	3	0.33%
Ramco-Gershenson Properties LP	Real Estate	27,300,000	4	0.29%
Kings Island Park LLC	Amusement Park	21,858,950	5	0.23%
Lex PN Cincy III LLC	Real Estate	21,342,140	6	0.23%
Mason Family Resorts LLC	Hotel and Indoor Water Park	18,000,690	7	0.19%
Otterbein Lebanon LLC	Assisted Living Community	15,211,470	8	0.16%
BCIF Park North Logistics Center LLC	Logistics Center	15,574,480	9	0.17%
Galaxa OH LP	Office Buildings	14,992,870	10	0.16%
	Subtotal	272,988,300		2.90%
	All Others	9,146,501,910		97.10%
	Total	<u>\$9,419,490,210</u>		<u>100.00%</u>
2015				
Name of Taxpayer	Nature of Business	2015		Percent of Total Assessed Value
		Assessed Value	Rank	
Kings Island Company	Amusement Park	\$20,449,150	1	0.38%
Somerset at Deerfield	Real Estate	15,889,860	2	0.29%
Inland American Loveland	Rental Properties	11,812,100	3	0.22%
Hills Properties, LTD	Apartments	10,995,500	4	0.20%
Sir Mallard Crossing, LLC	Apartments	10,812,790	5	0.20%
American Homes 4 Rent	Real Estate	9,624,630	6	0.18%
Middletown Regional Hospital	Medical Office Buildings	8,563,810	7	0.16%
GC Net Lease	Real Estate	8,279,400	8	0.15%
Twin Fountains of Mason	Apartments	8,044,720	9	0.15%
Community Insurance	Insurance/Office Space	7,863,740	10	0.15%
	Subtotal	112,335,700		2.08%
	All Others	5,298,318,170		97.92%
	Total	<u>\$5,410,653,870</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2024 and 2015. The above information does not include properties exempt from taxation.

WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS
PUBLIC UTILITIES PERSONAL PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

Name of Taxpayer	Nature of Business	2024		Percent of Total Assessed Value
		Assessed Value	Rank	
Duke Energy Ohio	Gas & Electric	\$260,236,550	1	50.94%
Rockies Express Pipeline	Gas Pipeline & Storage	83,907,250	2	16.43%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	44,422,850	3	8.70%
Vectren Energy Delivery of Ohio Inc	Electric Transmission & Distribution	24,558,140	4	4.81%
Dayton Power & Light Co	Gas & Electric	22,283,550	5	4.36%
AEP Ohio Transmission	Electric Transmission & Distribution	19,275,510	6	3.77%
Texas Gas Transmission Company	Gas Pipeline & Storage	19,127,060	7	3.74%
Eastern Gas Trans Corp	Gas Pipeline & Storage	16,411,840	8	3.21%
ANR Pipeline Company	Gas Pipeline & Storage	6,874,170	9	1.35%
Columbia Gas Transmission	Gas Pipeline & Storage	3,189,330	10	0.62%
	Subtotal	500,286,250		97.93%
	All Others	10,550,340		2.07%
	Total	\$510,836,590		100.00%
2015				
Name of Taxpayer	Nature of Business	2015		Percent of Total Assessed Value
		Assessed Value	Rank	
Duke Energy Ohio	Gas & Electric	\$132,566,230	1	45.34%
Rockies Express Pipeline	Gas Pipeline & Storage	99,610,480	2	34.07%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	18,475,380	3	6.32%
Dayton Power & Light Co	Gas & Electric	14,636,500	4	5.01%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,906,120	5	2.36%
Dominion Transmission Inc	Gas Transportation	6,568,450	6	2.25%
ANR Pipeline Company	Gas Pipeline & Storage	5,314,620	7	1.82%
Ohio Power Company	Gas & Electric	3,215,620	8	1.10%
Texas Gas Transmission Company	Gas Pipeline & Storage	2,808,340	9	0.96%
Banc of America Leasing	Leasing to Public Utility	1,492,660	10	0.51%
	Subtotal	291,594,400		99.74%
	All Others	775,220		0.26%
	Total	\$292,369,620		100.00%

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2024 and 2015.

WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Collection Year	2015	2016	2017	2018
Total Current Tax Levy (1)	\$41,406,295	\$43,669,333	\$44,709,929	\$37,697,060
Total Delinquent Levy	1,246,552	1,411,300	1,229,542	666,160
Total Levy	42,652,847	45,080,633	45,939,471	38,363,220
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	40,449,437	42,836,026	43,850,377	36,612,081
Percent of Current Levy Collected	97.69%	98.09%	98.08%	97.12%
Delinquent Tax Collections	875,917	1,061,367	862,744	430,599
Percent of Delinquent Collected	70.27%	75.20%	70.17%	64.64%
Total Tax Collections	41,325,354	43,897,393	44,713,121	37,042,680
Percent of Total Tax Collections to Total Tax Levy				
	96.89%	97.38%	97.33%	96.56%

Source: Warren County Auditor's Office

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included.
- (3) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2019	2020	2021	2022 (3)	2023	2024
\$40,799,664	\$40,668,673	\$44,050,701	\$15,600,473	\$49,068,648	\$60,300,842
616,931	833,108	965,789	359,155	1,304,105	2,128,092
41,416,595	41,501,781	45,016,490	15,959,628	50,372,753	62,428,934
40,183,928	39,741,292	43,292,470	15,216,474	47,893,037	59,435,967
98.49%	97.72%	98.28%	97.54%	97.60%	98.57%
405,356	605,286	743,386	298,146	995,478	1,912,824
65.71%	72.65%	76.97%	83.01%	76.33%	89.88%
40,589,284	40,346,578	44,035,856	15,514,620	48,888,515	61,348,791
98.00%	97.22%	97.82%	97.21%	97.05%	98.27%

WARREN COUNTY, OHIO
TAXABLE SALES BY INDUSTRY (CATEGORY - CASH BASIS)
LAST TEN YEARS

Industry (Category)	2015	2016	2017	2018
Regular Sales	5,826,942	6,705,288	6,431,993	8,065,010
Direct Pay	1,720,831	1,607,244	1,570,852	790,713
Sellers Use	4,799,801	5,832,878	5,887,346	7,821,474
Consumers Use	1,900,883	1,868,979	2,163,722	2,367,073
Motor Vehicle	5,006,930	5,384,016	5,876,023	7,195,639
Watercraft and Outboard Motors	59,443	78,562	88,573	125,273
Liquor Control	98,880	113,969	118,769	154,735
Voluntary Payments	99,569	89,401	32,294	16,631
Assessment Payments	135,236	59,134	237,243	156,107
Audit Payments	95,668	29,939	49,257	79,686
Sales Tax on Motor Fuel	3,113	7,160	4,853	9,668
Certified Assessment Payments	177,677	107,180	156,163	155,384
Statewide Master	13,385,998	13,874,244	14,139,741	16,953,844
Streamline Sales-Intrastate	18,369	14,263	35,196	36,340
Streamline Sales-Interstate	39,603	25,659	33,935	54,806
Streamline Use	4	52	41	39
Use Tax from Ohio IT 1040	0	0	11,720	11,836
Non-Resident Motor Vehicle	122,645	168,346	198,414	209,837
Non-Resident Watercraft	0	0	0	0
Transient Sales	3,744,511	3,772,912	3,681,283	4,582,505
Amnesty	1,376	1,347	1,332	5,825
Amnesty 2018	0	0	0	0
Adjustments	0	0	0	0
Sales/Use Tax Refunds Approved	(405,262)	(500,064)	(162,694)	(26,048)
Administrative Rotary Fund	(368,322)	(392,405)	(405,561)	(487,664)
Total	\$36,463,895	\$38,848,104	\$40,150,495	\$48,278,713

Sales Tax Rate

6.75%

6.75%

6.75%

6.75%

Source: State Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

2019	2020	2021	2022	2023	2024
10,568,781	7,706,340	9,361,914	10,654,290	9,548,168	8,903,686
868,168	944,509	974,643	998,322	892,412	903,919
9,174,949	12,034,043	13,247,363	14,672,476	12,982,088	12,688,547
2,467,584	2,216,085	2,247,979	2,865,031	2,241,627	2,178,276
7,821,567	8,250,981	9,763,704	10,571,399	9,204,338	8,658,715
115,270	195,436	201,933	200,743	137,738	123,602
185,317	259,123	308,678	313,705	268,419	261,359
78,791	48,478	10,994	5,041	12,204	8,763
154,406	184,273	416,667	437,921	419,730	220,990
87,919	928,079	179,697	210,951	132,133	278,961
7,010	7,775	5,237	7,767	8,658	6,376
129,697	149,687	161,066	182,095	141,231	111,102
18,552,276	17,844,257	20,035,644	21,578,211	18,397,161	16,647,028
472,649	1,150,703	1,440,226	1,726,922	1,788,565	1,808,677
132,910	317,678	586,761	712,546	667,158	657,694
1,356	4,913	15,371	25,426	56,688	32,944
13,309	6,483	10,471	5,262	5,193	3,206
231,709	252,689	325,796	263,361	285,249	341,950
2,751	2,858	8,358	10,761	1,916	(1,671)
4,381,616	3,758,673	4,094,748	2,969,658	2,948,997	2,602,646
666	0	0	0	0	0
163	0	0	0	0	0
0	0	0	0	0	0
(330,745)	(48,470)	(238,031)	(806,015)	(1,538,062)	(308,478)
(551,181)	(562,146)	(631,592)	(676,058)	(586,016)	(561,283)
\$54,566,938	\$55,652,447	\$62,527,627	\$66,929,815	\$58,015,595	\$55,567,008

7.00% 7.00% 7.00% 7.00% 6.75% 6.75%

WARREN COUNTY, OHIO
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2015	2016	2017	2018
Governmental Activities				
General Obligation Bonds Payable	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108
Special Assessment Bonds Payable	7,472,884	6,508,405	5,632,634	4,857,585
Tax Increment Dist. Revenue Bonds Payable	2,105,000	2,055,000	1,995,000	1,935,000
State 166 Loan Payable	1,728,521	916,765	71,936	0
OPWC Loan Payable	1,209,808	1,097,092	984,376	871,660
Lease Liabilities (3)	0	0	0	0
IT Subscription Liabilities (4)	0	0	0	0
Business-type Activities				
OWDA Loan Payable	13,847,998	13,944,198	12,965,599	11,960,401
OPWC Loan Payable	0	65,040	43,360	21,680
Total Primary Government	<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>
Population (1)				
Warren County	224,469	227,063	228,882	232,173
Outstanding Debt Per Capita	\$159	\$142	\$123	\$107
Income (2)				
Personal (in thousands)	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293
Percentage of Personal Income	0.32%	0.28%	0.23%	0.19%

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) The County implemented Statement No. 87, *Leases*, in 2022.
- (4) The County implemented Statement No. 96, *Subscription-Based Information Technology Arrangements*, in 2023.

2019	2020	2021	2022	2023	2024
\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624	\$0	\$0
1,885,011	1,547,978	1,285,986	1,195,606	1,101,458	1,004,414
1,870,000	1,800,000	3,032,000	2,637,000	2,230,000	1,811,000
0	0	0	0	0	0
758,944	646,228	533,512	420,796	308,080	195,364
0	0	0	382,225	246,583	115,397
0	0	0	0	1,462,435	1,439,176
10,927,858	11,819,350	22,273,525	23,119,483	22,244,112	20,706,665
0	0	0	0	0	0
<u>\$58,811,890</u>	<u>\$48,433,482</u>	<u>\$48,644,798</u>	<u>\$37,859,734</u>	<u>\$27,592,668</u>	<u>\$25,272,016</u>
234,602	238,412	246,553	249,778	252,148	256,059
\$251	\$203	\$197	\$152	\$109	\$99
\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337	\$18,381,641	\$19,637,474
0.42%	0.33%	0.31%	0.22%	0.15%	0.13%

WARREN COUNTY, OHIO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2015	2016	2017	2018
Population (1)	224,469	227,063	228,882	232,173
Assessed Value (2)	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
General Bonded Debt (3)				
General Obligation Bonds	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108
Resources Available to Pay Principal (4)	3,359,172	2,404,162	2,030,135	1,651,108
Net General Bonded Debt	\$5,980,000	\$5,175,000	\$4,355,000	\$3,520,000
Ratio of Net Bonded Debt to Assessed Value	0.1049%	0.0836%	0.0687%	0.0540%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0379%	0.0301%	0.0248%	0.0195%
Net Bonded Debt per Capita	\$26.64	\$22.79	\$19.03	\$15.16

Sources:

- (1) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (2) Warren County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes and dedicated sales taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes and dedicated sales taxes. The Special Assessment and RID Funds are excluded from this amount.

2019	2020	2021	2022	2023	2024
234,602	238,412	246,553	249,778	252,148	256,059
\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530	\$9,930,326,800
\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624	\$0	\$0
18,703,881	18,972,976	13,925,359	9,900,000	-	-
\$24,666,196	\$13,646,950	\$7,594,416	\$204,624	\$0	\$0
0.3331%	0.1790%	0.0944%	0.0022%	0.0000%	0.0000%
0.1205%	0.0648%	0.0342%	0.0008%	0.0000%	0.0000%
\$105.14	\$57.24	\$30.80	\$0.82	\$0.00	\$0.00

WARREN COUNTY, OHIO
DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2015	2016	2017	2018
Total Debt				
Net Assessed Valuation	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
Debt Limit (1)	141,075,587	153,275,221	157,036,303	161,498,857
County G.O.Debt Outstanding (2)	9,255,000	7,525,000	6,340,000	5,135,000
Less:				
Applicable Debt Service Fund Amounts	(3,359,172)	(2,404,162)	(2,030,135)	(1,651,108)
Net Indebtedness Subject to Limit	5,895,828	5,120,838	4,309,865	3,483,892
Overall Legal Debt Margin	<u><u>\$135,179,759</u></u>	<u><u>\$148,154,383</u></u>	<u><u>\$152,726,438</u></u>	<u><u>\$158,014,965</u></u>
	95.82%	96.66%	97.26%	97.84%
Unvoted Debt				
Net Assessed Valuation	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	57,030,235	61,910,088	63,414,521	65,199,543
Net Indebtedness Subject to Limit	5,895,828	5,120,838	4,309,865	3,483,892
Overall Legal Debt Margin	<u><u>\$51,134,407</u></u>	<u><u>\$56,789,250</u></u>	<u><u>\$59,104,656</u></u>	<u><u>\$61,715,651</u></u>

Source: Warren County Auditor's Office

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

(2) Excludes general obligation debt reported in the Enterprise Funds.

Excludes the following : Special Assessment and RID Funds and unamortized premiums.

2019	2020	2021	2022	2023	2024
\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530	\$9,930,326,800
183,647,607	189,108,070	199,583,482	232,149,768	238,904,438	246,758,170
41,665,000	31,415,000	20,815,000	9,900,000	0	0
(18,703,881)	(18,972,976)	(13,925,359)	(9,900,000)	0	0
22,961,119	12,442,024	6,889,641	0	0	0
\$160,686,488	\$176,666,046	\$192,693,841	\$232,149,768	\$238,904,438	\$246,758,170
87.50%	93.42%	96.55%	100.00%	100.00%	100.00%
\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530	\$9,930,326,800
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
74,059,043	76,243,228	80,433,393	93,459,907	96,161,775	99,303,268
22,961,119	12,442,024	6,889,641	0	0	0
\$51,097,924	\$63,801,204	\$73,543,752	\$93,459,907	\$96,161,775	\$99,303,268

WARREN COUNTY, OHIO
PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2015	2016	2017	2018
Water System Loans (1)				
Gross Revenues (2)	\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149
Direct Operating Expenses (3)	8,671,385	8,680,386	9,709,670	9,454,527
Net Revenue Available for Debt Service	1,886,028	3,054,188	3,363,230	4,208,622
Debt Service				
Principal	227,093	231,658	236,314	241,064
Interest	77,471	72,906	68,250	63,500
Coverage	6.19	10.03	11.04	13.82
Sewer System Loans (1)				
Gross Revenues (2)	\$8,955,427	\$10,030,296	\$9,541,003	\$9,911,652
Direct Operating Expenses (3)	6,560,500	7,161,614	7,020,518	9,701,736
Net Revenue Available for Debt Service	2,394,927	2,868,682	2,520,485	209,916
Debt Service				
Principal	482,865	742,745	763,965	785,814
Interest	326,802	319,769	304,815	283,534
Coverage	2.96	2.70	2.36	0.20
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,356,383	\$1,334,108	\$1,286,133	\$946,676
January 1 Restricted Fund Balance to pay				
Debt Service	436,536	405,783	373,459	273,641
Debt Service				
Principal	932,213	964,479	1,005,025	775,049
Interest	403,469	359,701	313,432	271,445
Coverage	1.34	1.31	1.26	1.17
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$0	\$0	\$0	\$0
January 1 Restricted Fund Balance to pay				
Debt Service	5,515,189	3,604,369	2,288,241	1,773,325
Debt Service				
Principal	1,674,979	1,736,756	1,209,829	441,936
Interest	236,215	174,064	106,299	72,980
Coverage	2.89	1.89	1.74	3.44
Tax Increment District Revenue Bonds (1)				
Collections	\$546,320	\$583,650	\$578,884	\$553,698
January 1 Restricted Fund Balance to pay				
Debt Service	1,791,425	2,182,696	2,563,162	2,922,927
Debt Service				
Principal	50,000	50,000	60,000	60,000
Interest	145,321	142,379	138,418	133,933
Coverage	11.97	14.38	15.84	17.93

Source: Warren County Auditor's Office

(1) Additional Information on the various bond issues can be found in Note 14

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

2019	2020	2021	2022	2023	2024
\$14,848,477	\$15,674,788	\$15,695,734	\$14,881,502	\$16,057,741	\$19,276,146
10,577,436	10,148,920	8,745,686	11,517,954	14,713,840	16,665,808
4,271,041	5,525,868	6,950,048	3,363,548	1,343,901	2,610,338
245,909	250,852	255,894	261,038	622,867	970,012
58,655	53,712	48,670	43,527	169,716	159,901
14.02	18.14	22.82	11.04	1.70	2.31
\$10,115,363	\$10,482,181	\$10,725,658	\$10,800,319	\$11,186,881	\$12,492,362
8,066,977	8,144,401	6,154,261	7,842,926	9,035,171	9,640,805
2,048,386	2,337,780	4,571,397	2,957,393	2,151,710	2,851,557
808,314	685,850	581,087	599,300	618,083	637,454
261,622	239,060	220,495	202,927	184,808	166,123
1.91	2.53	5.70	3.69	2.68	3.55
\$701,710	\$291,565	\$251,685	\$130,485	\$134,289	\$136,086
233,165	112,971	46,830	51,957	60,487	71,435
3,592,795	337,033	261,992	90,380	94,148	97,044
164,176	74,726	55,834	43,508	40,141	36,624
0.25	0.98	0.94	1.36	1.45	1.55
\$0	\$0	\$0	\$0	\$0	\$0
1,327,625	885,400	442,000	0	0	0
385,000	395,000	410,000	425,000	0	0
60,700	47,225	33,400	17,000	0	0
2.98	2.00	1.00	0.00	0.00	0.00
\$306,191	\$0	\$589,133	\$661,313	\$499,151	\$0
3,036,263	2,845,850	2,899,999	3,020,088	2,979,231	2,431,017
65,000	70,000	388,000	395,000	407,000	419,000
127,855	120,413	146,984	146,224	133,008	129,214
17.33	14.95	6.52	6.80	6.44	4.43

WARREN COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Calendar Year	2015	2016	2017	2018
Population (4)				
Warren County	224,469	227,063	228,882	232,173
Income (2)				
Total Personal (in thousands)	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293
Per Capita (2) (a)	\$48,963	\$50,964	\$52,536	\$56,003
Unemployment Rate (3)				
Federal	5.0%	4.7%	4.4%	3.9%
State	4.8%	5.0%	4.8%	4.6%
Warren County	3.9%	3.9%	3.9%	3.9%
Civilian Work Force Estimates (3)				
State	5,719,872	5,720,387	5,748,400	5,755,000
Warren County	109,662	111,749	115,600	116,703
Total Retail Sales (thousands) (5)				
Warren County	\$3,732,564	\$3,955,059	\$4,071,767	\$4,175,867
Employment Distribution by Occupation (1)				
Manufacturing	9,281	10,243	13,032	13,542
Education	7,372	6,412	6,270	6,130
Service	38,315	38,929	39,388	38,906
Retail	16,992	17,422	16,923	16,971
Medical	9,801	10,189	10,034	10,481
Construction	4,971	4,890	3,970	4,057
Financial	7,726	7,293	5,186	5,677
Restaurants/Accommodations	9,108	9,263	9,121	9,409
Daytime Population (1)	103,556	104,641	105,402	105,747

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (5) Warren County Auditor's Office

2019	2020	2021	2022	2023	2024
234,602	238,412	246,553	249,778	252,148	256,059
\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337	\$18,381,641	\$19,637,474
\$59,180	\$61,118	\$63,680	\$68,682	\$72,900	\$76,691
3.7%	6.7%	3.9%	3.5%	3.7%	4.1%
4.1%	5.6%	4.5%	4.1%	3.6%	4.5%
3.1%	3.9%	4.0%	3.3%	3.0%	3.6%
5,811,750	5,763,300	5,743,974	5,720,200	5,793,700	5,917,500
119,179	118,838	121,173	122,794	124,076	129,272
\$4,437,248	\$4,504,807	\$5,170,942	\$5,426,961	\$5,546,710	\$5,663,117
14,868	12,473	12,379	14,387	13,143	13,363
5,974	5,435	5,956	5,417	5,404	5,499
38,762	34,182	39,768	41,850	42,028	37,705
16,461	16,358	16,252	16,453	16,597	16,026
10,983	12,030	13,179	14,965	14,768	14,635
4,130	4,141	4,255	4,632	4,937	4,905
5,292	7,182	7,393	7,515	7,424	7,619
9,441	8,114	8,343	9,665	9,731	10,492
114,822	103,147	104,046	109,323	109,448	110,624



WARREN COUNTY, OHIO
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	Nature of Business	2024		
		Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Healthcare Research	3,252	1	2.94%
Elevance (Anthem Blue Cross & Blue Shield)	Insurance	3,000	2	2.71%
Amazon	Logistics	2,805	3	2.54%
Atrium Medical Center	Healthcare	1,600	4	1.45%
Cintas Corporation	Professional Uniforms	1,510	5	1.36%
Kings Island	Tourism	1,250	6	1.13%
Macy's Credit & Customer Service	Financial Transaction Processing	1,200	7	1.08%
Cincinnati Premium Outlets	Retail	1,000	8	0.90%
ADVICS Manufacturing	Automotive	950	9	0.86%
Otterbein	Senior Living	933	10	0.84%
	Total	17,500		15.81%
	Total Employment within the County	110,624		
Employer	Nature of Business	2015		
		Number of Employees	Rank	Percentage of Total Employment
Macy's Credit and Customer Service	Financial Processing	2,154	1	2.08%
Procter & Gamble	Research and Development	1,943	2	1.88%
Luxottica	Eyewear and Lens HQ	1,913	3	1.85%
WellPoint	Health Insurance	1,748	4	1.69%
Atrium Medical Center	Outpatient Care	1,526	5	1.47%
Cintas Corporation	Professional Uniforms	1,512	6	1.46%
Cincinnati Premium Outlets	Family Clothing Services	1,000	7	0.97%
Otterbein Retirement Community	Senior Services	933	8	0.90%
Countryside YMCA	Recreation Facility	777	9	0.75%
Express Scripts	Medical Prescriptions	700	10	0.68%
Total		14,206		13.73%
Total Employment within the County		103,556		

Source: Warren County Office of Economic Development

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners	7	7	7
Auditor	14	14	16
Treasurer	7	7	7
Prosecuting Attorney	31	32	34
Recorder	10	10	11
Board of Elections	10	10	10
Data Processing	22	21	22
Records Center	5	5	5
Facilities Management	47	45	47
Tax Maps	6	7	6
Office of Management and Budget	8	8	9
Real Estate Assessment	12	9	10
Delinquent Real Estate Tax and Assessment	3	3	3
Judicial			
Common Pleas Court	22	29	22
Domestic Relations	10	10	9
Juvenile Court	18	18	18
Probate Court	9	10	9
Clerk of Courts	16	16	16
Municipal Court	9	9	9
Criminal Prosecutors	3	3	3
County Court	4	6	6
County Court Clerk	10	10	11
Notary Public	1	1	1
Certificate of Title Administration	17	17	18
County Court Special Projects	4	0	0
Mental Health Grant	1	0	0

2018	2019	2020	2021	2022	2023	2024
8	8	9	8	8	9	7
16	12	13	11	11	11	10
7	7	7	6	6	6	6
31	32	32	31	32	34	31
12	8	8	9	8	7	7
11	10	12	16	14	16	12
23	22	22	19	18	18	17
6	6	5	6	6	6	6
46	47	41	46	47	46	47
6	5	4	4	6	5	6
8	7	7	7	7	9	8
9	9	9	10	9	10	11
11	3	2	2	2	2	2
33	24	24	23	22	21	20
14	13	13	13	14	13	13
21	22	22	30	30	28	29
11	11	11	7	7	7	8
16	16	16	17	17	16	16
10	10	10	9	9	9	9
3	2	2	2	1	1	1
6	6	6	6	5	5	5
11	10	9	10	10	11	10
1	1	1	1	1	1	1
18	18	20	18	18	18	18
0	0	0	0	0	0	0
0	0	0	0	0	0	0

(Continued)

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Public Safety			
Coroner	4	4	4
Sheriff	190	188	190
Building Regulation	12	16	15
Adult Probation	32	33	34
Juvenile Probation	17	14	17
Juvenile Detention	24	26	25
Communication Dispatch	32	36	39
Telecommunications	20	23	22
Crime Victim Grant	2	2	2
Youth Services Subsidy Public Safety	43	35	34
Emergency Management	7	5	4
County Court Probation Department	2	3	4
Indigent Guardianship	0	1	0
Cognitive Intervention Program	0	0	2
Municipal Victim Witness	3	3	2
Public Works			
Engineer	45	45	43
Water	37	37	36
Sewer	34	34	34
Storm Water	1	0	2
Health			
Dog and Kennel	4	4	4
Warren County Solid Waste District	2	2	2
Human Services			
Board of Development Disabilities	169	170	174
Jobs and Family Services	44	45	45
Children's Services Board	45	52	50
Workforce Investment Act	9	9	7
Workforce Investment Board	1	2	1
Child Support Enforcement Agency	49	49	48
Veteran Services	19	22	22
Community and Economic Development	5	5	5
	1,158	1,172	1,176

Source: Warren County Auditor's Office

2018	2019	2020	2021	2022	2023	2024
5	5	5	5	5	5	4
194	193	200	197	208	206	204
15	14	14	14	15	16	16
32	40	41	43	43	40	44
17	16	15	11	12	13	12
24	27	26	21	21	18	20
42	37	43	42	39	43	34
23	24	24	25	26	27	23
2	2	2	2	2	1	1
34	32	35	31	31	33	32
5	4	5	4	3	2	5
5	5	5	5	5	6	6
0	0	0	0	0	0	0
2	2	0	0	0	0	0
2	4	3	2	1	1	1
45	46	42	42	42	43	39
36	38	39	39	37	40	44
36	37	34	37	36	41	42
3	0	0	1	1	0	0
4	4	4	4	4	4	4
2	3	3	3	2	2	2
127	125	123	120	122	127	133
44	46	46	45	42	45	45
55	51	53	55	55	67	50
8	8	8	9	6	9	8
2	2	2	3	3	3	3
50	48	44	42	37	38	36
26	26	31	30	30	30	29
5	4	5	4	3	4	4
1,183	1,152	1,157	1,147	1,139	1,173	1,141

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners			
Number of Resolutions	2,228	2,110	2,092
Number of Public Hearings	39	46	40
Auditor			
Number of Non-exempt Conveyances	5,878	6,472	7,027
Number of Exempt Conveyances	2,792	3,003	2,640
Number of Real Estate Transfers	8,670	9,475	9,667
Number of Dog Licenses Issued	27,108	27,367	26,900
Number of General Warrants Issued	50,271	51,821	52,120
Number of Payroll Warrants Issued	35,783	37,448	36,066
Number of Receipt Pay ins Issued	10,156	10,337	10,653
Treasurer			
Number of Parcels Billed-see (2) below	89,792	90,390	91,467
Number of Parcels Collected - see (2) below	88,455	89,151	90,286
Return on Portfolio as of December 31st	1.54%	1.59%	1.72%
Prosecuting Attorney			
Criminal Cases - Common Pleas	1,007	1,089	1,235
Criminal/Traffic Cases - Juvenile Court - see (3) below	2,659	2,195	1,111
Criminal/Traffic Cases - County Court - see (3) below	5,539	4,329	6,434
Board of Elections			
Number of Registered Voters	143,235	152,350	154,723
Number of Voters Last General Election	65,461	119,450	47,131
Percentage of Registered Voters that Voted	45.70%	78.40%	30.46%
Recorder			
Number of Deeds Recorded	8,075	9,315	9,040
Number of Mortgages Recorded	10,553	11,763	10,563
Number of Military Discharges Recorded	103	86	266
Facilities Management			
Number of Buildings	25	25	25
Square Footage of Buildings	536,639	536,639	536,639
Total Acreage	408	408	408

2018	2019	2020	2021	2022	2023	2024
1,920	1,807	1,902	1,856	2,003	1,796	1,785
22	22	29	26	18	13	15
6,825	6,688	6,848	7,492	6,409	4,567	4,745
2,667	2,726	2,952	3,535	2,982	2,957	2,913
9,492	9,414	9,800	11,027	9,391	7,524	7,658
27,304	27,522	26,593	24,818	22,297	21,901	2,205
52,151	31,162 (6)	29,089	28,172	29,280	30,207	30,053
36,018	35,160	34,183	33,938	36,817	34,314	34,796
10,490	24,676 (6)	29,440	31,643	28,054	25,751	20,050
92,610	93,699	94,871	95,873	97,457	98,981	98,146
91,532	92,729	93,829	94,884	96,339	97,849	97,191
1.83%	1.91%	1.10%	0.85%	1.64%	2.13%	2.76%
1,320	1,210	1,210	1,132	1,136	1,189	956
1,017	1,047	735	885	852	910	898
6,814	4,361	2,878	2,960	3,182	3,250	3,210
160,372	155,939	167,624	166,843	172,104	171,914	178,612
101,067	39,732	137,187	41,909	102,911	92,072	141,616
63.02%	25.50%	81.80%	25.10%	59.80%	53.60%	79.30%
8,769	8,654	12,364 (8)	11,025 (8)	9,360 (8)	7,510 (8)	7,658 (8)
9,668	11,707	17,737	18,625	11,130	7,072	7,561
155	312	185	134	149	123	116
25	25	24	24	24	25	25
536,639	548,261	547,309	547,309	547,309	731,910	730,916
408	408	402	402	402	402	408

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Data Processing			
GIS Group			
Number of GIS Outside Requests	231	154	143
Number of Internal GIS Users	83	83	84
Systems Development Group			
Number of Outside Requests	97	52	25
Number of Users Supported	955	955	955
Web Group			
Number of Sites Maintained	44	44	44
Support Group			
Number of Departments Supported	48	62	58
Number of Help Desk Work Orders	2,876	3,005	2,954
Office of Management and Budget			
Number of Workers' Compensation Claims	41	52	44
Judicial			
Common Pleas Court			
Number of Civil Cases Filed	1,464	1,267	1,234
Number of Criminal Cases Filed	973	1,080	1,227
Probate Court			
Number of Estates Filed	668	609	697
Number of Guardianships Filed	85	124	118
Number of Marriages Filed	1,106	1,149	1,173
Juvenile Court			
Number of Civil Cases Filed	1,949	1,848	884
Number of Adult Cases Filed	226	164	78
Number of Delinquent Cases Filed	1,106	834	868
Common Pleas Court			
Franklin			
Number of Civil Cases Filed	543	592	636
Number of Criminal and Traffic Cases Filed	6,837	7,665	9,533
Number of Small Claims Cases Filed	25	37	25
Lebanon			
Number of Civil Cases Filed	586	592	649
Number of Criminal and Traffic Cases Filed	5,835	5,749	5,436
Number of Small Claims Cases Filed	52	74	43
Mason			
Number of Civil Cases Filed	640	673	790
Number of Criminal and Traffic Cases Filed	8,555	8,175	9,736
Number of Small Claims Cases Filed	90	135	76

2018	2019	2020	2021	2022	2023	2024
248	336	214	461	391	344	298
77	81	55	55	55	55	55
55	57	42	34	29	74	23
982	980	1,023	1,050	1,015	1,015	1,015
47	47	47	47	47	51	51
58	58	61	61	61	61	61
3,120	2,800	2,458	3,079	3,364	4,344	5,673
58	61	26	43	50	40	46
1,200	1,157	925	905	905	1,176	1,435
1,234	1,277	1,255	1,237	1,247	1,229	987
718	695	673	883	853	783	841
100	143	126	131	122	161	165
1,263	1,141	1,154	1,097	1,218	1,204	1,227
2,565	2,208	1,645	1,633	1,658	2,113	2,235
87	131	103	102	48	88	52
700	767	463	511	626	593	517
666	767	575	618	724	669	823
8,876	8,115	5,599	6,448	8,097	7,183	8,998
56	77	71	34	25	32	32
658	755	493	603	553	700	1,011
4,985	4,601	3,292	3,949	3,978	3,970	3,957
51	47	35	50	38	53	61
874	1,002	629	768	881	885	1,070
8,395	7,780	5,554	5,697	6,668	5,916	5,285
78	64	67	78	63	68	75

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Clerk of Courts			
Number of Domestic Relations Cases Filed	817	777	782
Number of Civil Cases Filed	1,464	1,267	1,234
Number of Criminal Cases Filed	1,001	1,054	1,227
Number of Domestic Violence Cases Filed	387	366	454
Number of Civil Stalking Cases Filed	192	150	137
Number of Appeals Filed	114	108	179
Number of Certificates of Judgement Filed	3,392	2,960	4,429
Number of Executions Filed	195	200	182
Number of Notary Commissions	546	576	568
Number of Passport Applications	5,886	5,926	5,776
Number of Expungements	60	67	71
Domestic Relations			
Number of Domestic Relations Cases Filed	817	777	763
Number of Protective Orders	388	363	454
Law Library			
Number of Volumes in Collection	6,080	5,841	5,855
Public Safety			
Building Department			
Number of Permits Issued	2,671	3,067	3,235
Number of Inspections Performed	19,108	19,442	21,975
Sheriff			
Jail Operations			
Average Daily Jail Census	266	294	299
Prisoners Booked	5,206	4,588	4,807
Prisoners Released	5,177	4,560	4,853
Average Jail Stay (in days)	18	23	22
Enforcement			
Number of Accident Reports	1,765	1,774	1,524
Number of Citations Issued	4,555	4,553	4,305
Number of Warrants Served	2,640	2,731	2,830
Number of Calls for Service	69,623	66,537	68,269
Number of Transport Miles	153,385	134,134	145,657
Number of Court Security Hours	3,047	2,826	3,101
Number of Registered Sex Offenders	216	216	221
Probation			
Average Daily Case Load	733	760	685
Electronic Monitoring	276	300	163
Pretrial Services	315	275	261

2018	2019	2020	2021	2022	2023	2024
820	735	740	724	721	634	657
1,200	1,157	925	905	904	1,179	1,435
1,234	1,277	1,255	1,237	1,248	1,230	987
505	473	416	432	513	456	468
181	160	165	172	190	211	232
147	135	93	119	77	117	94
4,156	3,728	5,333	6,288	6,105	5,000	5,380
203	201	157	158	172	153	110
576	533	0	0	0	0	0
5,577	5,735	1,581	2,580	4,429	5,755	5,738
80	294	101	320	491	539	487
805	710	708	696	695	610	628
504	485	415	421	513	456	468
5,860	5,868	5,876	5,885	5,894	5,902	5,908
3,277	3,482	3,672	3,626	3,037	3,419	3,838
19,253	19,329	19,371	21,062	21,019	18,439	17,251
295	297	243	295	299	288	270
4,984	4,700	3,463	4,666	4,751	5,445	4,986
4,938	4,710	3,608	4,630	4,756	5,421	5,116
21	22	22	21	22	16	20
1,843	1,723	1,937	1,540	1,591	1,593	1,710
4,723	3,137	2,069	1,433	1,499	1,271	1,229
2,909	3,145	2,729	2,579	4,456	5,208	4,646
66,987	66,267	61,074	68,355	67,525	72,642	70,607
141,236	141,809	109,181	129,089	84,153	98,580	95,215
2,822	2,791	2,316	2,331	2,527	2,502	2,490
230	239	242	230	251	231	239
976	1,111	1,150	1,197	1,175	1,206	1,263
257	270	198	235	267	217	171
204	213	289	268	253	342	206

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Emergency Services			
Number of Calls for Service	278,496	216,626	240,086
Number of 9-1-1 Calls	68,549	55,482	47,707
Coroner			
Number of Cases Investigated	812	895	996
Public Works			
Engineer			
Miles of Road Resurfaced	8.45	8.97	6.99
Number of Bridges Replaced/Improved	3	5	8
Number of Culverts Built/Replaced/Improved	0	1	3
Sewer District			
Average Daily Sewage Treated (mgd)	5.69	5.82	5.92
Number of Tap-ins	278	491	462
Number of Customers	19,910	20,507	20,719
Water District			
Average Daily Water Treated (mgd)	6.01	5.81	5.36
Average Daily Water Billed (mgd) - see (1) below	7.46	7.88	7.99
Number of Tap-ins	671	688	747
Number of Customers	28,837	29,558	30,272
Human Services			
BDD			
Clients Enrolled in:			
Family Services	173	186	281
Early Intervention Program	244	252	245
Respite Services	173	174	281
Clients Assisted with:			
Employment Planning	84	73	58
Community Employment	102	105	68
Organizational Employment	192	193	(4)
Transition School to Work	118	121	184
Job and Family Services -			
Recipients Receiving Ohio Works First	577	582	610
Recipients Receiving Day Care	860	872	865
Recipients Receiving Food Stamps	8,706	8,089	7,686
Recipients Receiving Medicaid	27,178	26,663	26,802
Recipients Receiving Disability Assistance	36	20	10

2018	2019	2020	2021	2022	2023	2024
234,310	358,501	245,355	250,496	258,557	298,748	325,079
56,286	66,321	61,605	77,972	64,252	66,046	59,834
930	957	1,119	1,123	1,039	999	1,112
12.02	14.47	12.53	16.27	12.49	11.76	13.90
2	6	6	7	3	6	4
3	2	1	0	2	0	4
6.12	6.35	5.93	5.77	5.94	6.64	6.98
343	422	688	472	329	335	324
21,062	21,435	22,123	22,595	22,924	23,259	23,583
5.72	6.07	6.42	6.37	7.03	7.35	7.49
7.80	8.31	8.60	8.52	8.49	8.85	9.07
704	715	823	681	395	387	500
30,976	31,678	32,501	33,182	33,577	33,964	34,464
410	484	568	607	698	684	794
254	533	511	561	646	655	612
410	484	568	607	698	684	794
60	76	68	52	52	47	66
248	176	210	254	259	220	249
(4)	(4)	(4)	(4)	(4)	(4)	(4)
227	225	211	228	246	255	225
572	606	698	555	341	425	490
879	1,063	1,032	894	859	898	1,687
7,314	7,543	9,021	9,833	10,046	9,841	11,592
22,592	23,128	25,271	30,402	33,712	32,495	30,958
(5)	(5)	(5)	(5)	(5)	(5)	(5)

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Assistance Groups Receiving Prevention, Retention and Contingency Program	31	420	908
Clients Served in Agency	18,095	16,121	16,107
Children's Services			
Average Client Count - Foster Care	150	199	235
Adoptions Finalized	14	20	20
New Investigations	693	679	683
Child Support Enforcement Agency			
Average Number of Active Support Orders	12,199	12,320	12,478
Percentage Collected	76.00%	75.63%	76.75%
Veteran Services			
Number of Clients Assisted	774	769	708
Amount of Financial Assistance Paid	476,435	479,752	460,501
Community and Economic Development			
Number of Jobs Created	3,248	1,615	3,074
Number of Jobs Retained	4,946	4,314	5,213
Number of Projects	24	23	51
Total Project Investment	\$685.3 M	\$256.7 M	\$273.8 M

Source: Warren County Auditor's Office

- (1) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (2) - Collection year
- (3) - Prior to 2016, numbers received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.
- (4) - Discontinued in 2017.
- (5) - Program ended on 1/1/18.
- (6) - Implemented new accounting software in 2019 which changed the general warrants and receipt pay in processes.
- (7) - In 2019, policies were changed to adhere to the definition of emergency financial relief under ORC 5901, which exclude certain relief payments made in prior years resulting in fewer clients assisted and less assistance paid.
- (8) - Beginning in 2020, transferred deeds and affidavits are also included in this number.

2018	2019	2020	2021	2022	2023	2024
907	1,154	1,254	222	135	215	203
12,203	13,729	10,111	9,827	9,573	10,968	11,784
218	168	149	104	97	182	121
23	31	41	24	23	7	6
787	860	759	865	725	837	854
12,605	12,763	12,720	12,408	11,908	11,715	11,471
75.79%	75.71%	75.87%	77.08%	77.67%	78.05%	77.56%
811	442 (7)	118	126	93	91	108
544,051	308,608	101,390	106,709	83,306	76,984	93,581
1,201	648	712	3,104	2,382	726	2,651
3,783	1,070	876	4,087	936	2,416	2,194
37	14	27	27	25	23	20
\$315.4 M	\$319.8 M	\$113.1 M	\$831.8M	\$219.6M	\$461.4M	\$207.0M

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2015	2016	2017	2018 (1)
Governmental Activities				
General Government				
Judicial				
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$9,585,287
Furniture, Fixtures, and Equipment	404,709	604,676	1,831,993	1,888,779
Legislative & Executive				
Land	6,513,172	6,880,397	6,160,036	6,160,036
Land Improvements	577,389	810,074	821,461	832,462
Buildings, Structures, and Improvements	63,221,554	63,552,150	60,432,707	24,517,858
Furniture, Fixtures, and Equipment	4,746,366	4,911,458	4,299,024	4,505,999
Public Safety				
Land	80,000	80,000	80,000	80,000
Land Improvements	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,282,152	1,423,538	1,423,538	19,280,280
Furniture, Fixtures, and Equipment	13,623,211	13,380,017	13,880,702	14,290,780
Public Works				
Land	5,308,889	5,308,889	5,847,063	6,005,442
Land Improvements	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	940,484
Furniture, Fixtures, and Equipment	5,135,636	5,764,525	6,151,862	6,340,745
Infrastructure	88,334,797	89,097,530	99,233,609	102,744,287
Health				
Buildings, Structures, and Improvements	0	0	0	174,588
Furniture, Fixtures, and Equipment	163,294	198,801	216,107	195,205
Human Services				
Land	274,729	274,729	970,409	965,901
Land Improvements		52,440	106,536	106,536
Buildings, Structures, and Improvements	1,057,834	1,057,834	4,510,992	11,485,180
Furniture, Fixtures, and Equipment	2,661,201	2,883,662	3,083,205	3,044,639
Community and Economic Development				
Buildings, Structures, and Improvements	0	0	0	319,449
Construction in Progress	6,098,393	7,834,990	8,549,290	11,897,556

2019 (2)	2020	2021	2022	2023	2024
\$13,609,814	\$15,635,313	\$16,345,722	\$16,551,806	\$16,551,806	\$17,164,415
2,000,659	2,078,677	2,209,917	2,416,892	2,329,742	2,292,199
6,160,036	6,058,480	6,058,480	6,058,480	6,058,480	6,368,480
834,323	3,397,792	3,447,944	3,447,944	3,580,065	3,580,065
24,708,857	25,338,823	25,597,270	25,744,521	26,158,112	26,540,749
4,896,658	6,467,513	6,653,224	7,299,118	7,229,070	7,477,226
80,000	80,000	80,000	80,000	80,000	80,000
121,995	121,995	121,995	121,995	121,995	141,777
18,584,568	21,092,203	22,007,983	22,381,335	76,230,558	66,472,606
15,283,267	17,237,054	17,674,102	21,311,094	22,135,257	23,048,086
7,462,146	7,605,325	7,613,813	7,630,543	7,488,793	7,475,613
375,689	877,228	1,028,423	1,028,423	1,028,423	1,396,505
940,484	940,484	940,484	940,484	940,484	940,484
7,522,082	7,664,330	7,736,119	8,042,394	8,033,425	9,158,310
117,010,758	119,557,784	121,137,640	122,864,879	124,801,458	128,092,886
174,588	174,588	174,588	174,588	174,588	174,588
225,505	210,306	210,306	210,306	255,351	225,051
965,901	965,900	886,696	886,696	681,216	652,034
162,795	162,795	162,795	162,795	162,795	162,795
11,472,329	11,664,896	11,535,060	11,583,915	11,218,882	11,461,692
3,178,368	3,464,749	3,386,411	3,435,445	3,791,029	4,186,171
319,449	319,449	319,449	319,449	319,449	319,449
24,510,536	38,202,527	61,158,590	66,396,068	24,451,881	32,901,297

(Continued)

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2015	2016	2017	2018 (1)
Business-Type Activities				
Utilities				
Water				
Land	1,914,673	1,914,673	2,218,381	2,218,380
Land Improvements	111,011,301	113,057,051	114,364,481	116,156,953
Buildings, Structures, and Improvements	44,256,491	52,078,622	53,384,653	53,384,653
Furniture, Fixtures, and Equipment	2,015,805	2,292,776	2,359,779	2,526,879
Construction in Progress	7,866,452	1,353,002	579,337	826,707
Sewer				
Land	411,165	464,055	464,055	464,055
Land Improvements	95,395,234	96,585,269	97,393,860	100,408,354
Buildings, Structures, and Improvements	61,832,269	62,361,019	62,361,019	66,689,650
Furniture, Fixtures, and Equipment	3,310,475	3,547,916	3,564,848	3,540,296
Construction in Progress	125,187	791,583	2,039,112	963,626
Storm Water				
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793
Sheriff				
Furniture, Fixtures, and Equipment	0	0	0	35,824

Source: Warren County Auditor's Office

(1) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.

(2) In 2019, began capitalizing retaining walls within Land Improvements

Note: Excludes right-to-use lease and IT subscription assets

2019 (2)	2020	2021	2022	2023	2024
2,218,380	2,218,380	2,478,380	2,478,380	2,478,380	2,478,380
120,464,583	122,816,813	124,635,969	126,571,618	131,208,310	135,097,059
53,384,653	54,090,377	54,994,728	55,333,924	55,674,874	55,822,748
2,815,624	3,248,609	3,616,968	3,867,319	4,133,378	4,595,800
2,332,345	9,164,018	33,853,992	47,801,954	52,730,838	55,553,434
464,055	464,055	464,055	464,055	464,055	464,055
102,002,154	103,150,876	105,268,622	106,665,039	107,772,841	108,370,816
66,689,650	71,719,675	74,931,536	77,136,061	77,477,321	77,477,321
3,617,129	4,413,955	4,647,726	5,154,615	5,595,641	6,228,254
6,213,833	4,232,453	4,007,154	3,862,933	8,615,591	12,491,854
24,793	24,793	24,793	24,793	24,793	24,793
35,824	35,824	35,824	35,824	35,824	35,824



OHIO AUDITOR OF STATE KEITH FABER



WARREN 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 9/23/2025

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