

# ANNUAL COMPREHENSIVE FINANCIAL REPORT



**GREENE COUNTY**  
*Ohio*

— Year Ending December 31, 2024 —





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

County Commissioners  
Greene County  
69 Greene Street  
Xenia, Ohio 45385

We have reviewed the *Independent Auditors' Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

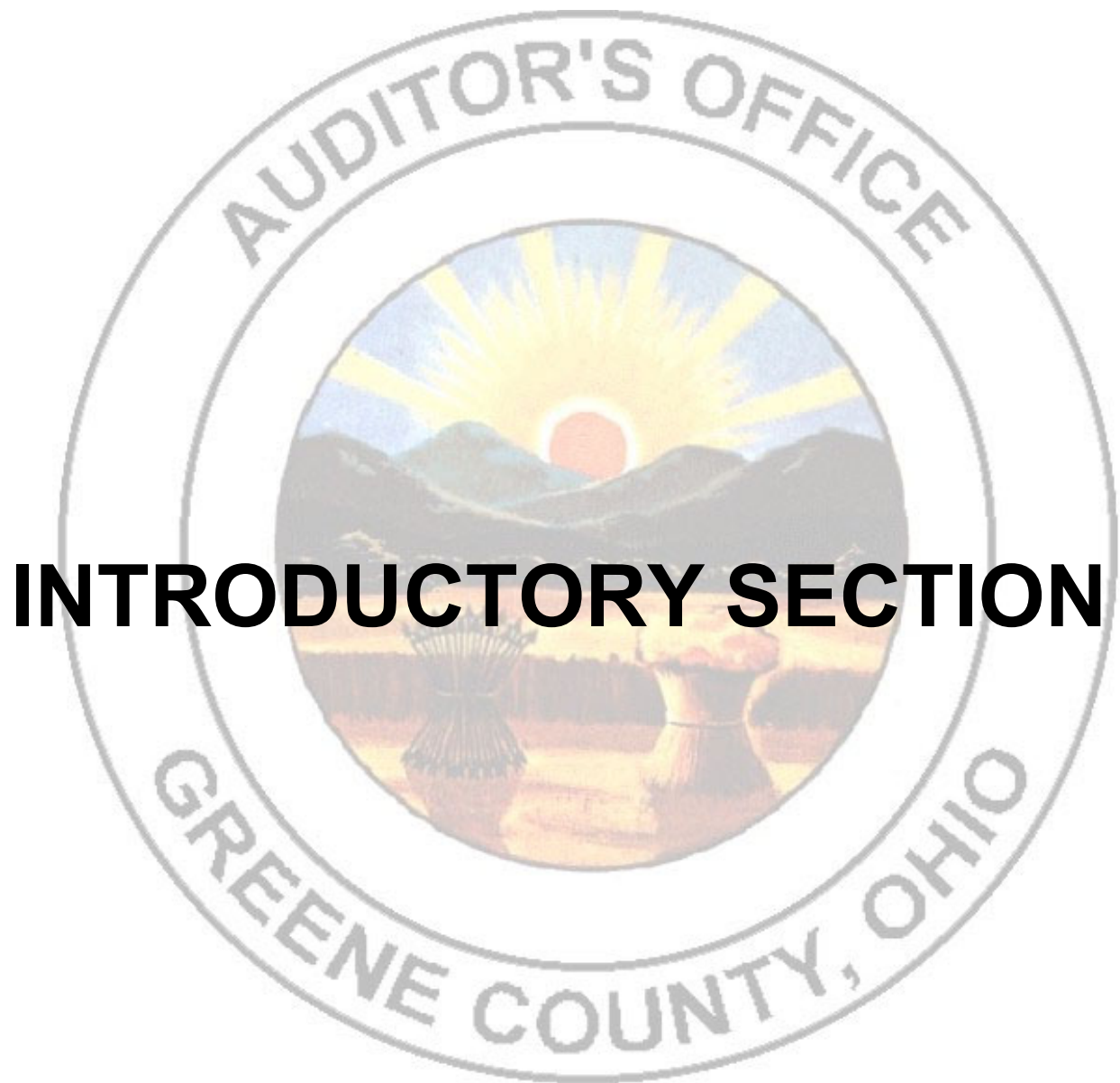
KEITH FABER  
Ohio Auditor of State

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

**October 23, 2025**

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## **Backside of Front Cover**



# **INTRODUCTORY SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

## **Backside of Section Divider**

**GREENE COUNTY, OHIO**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

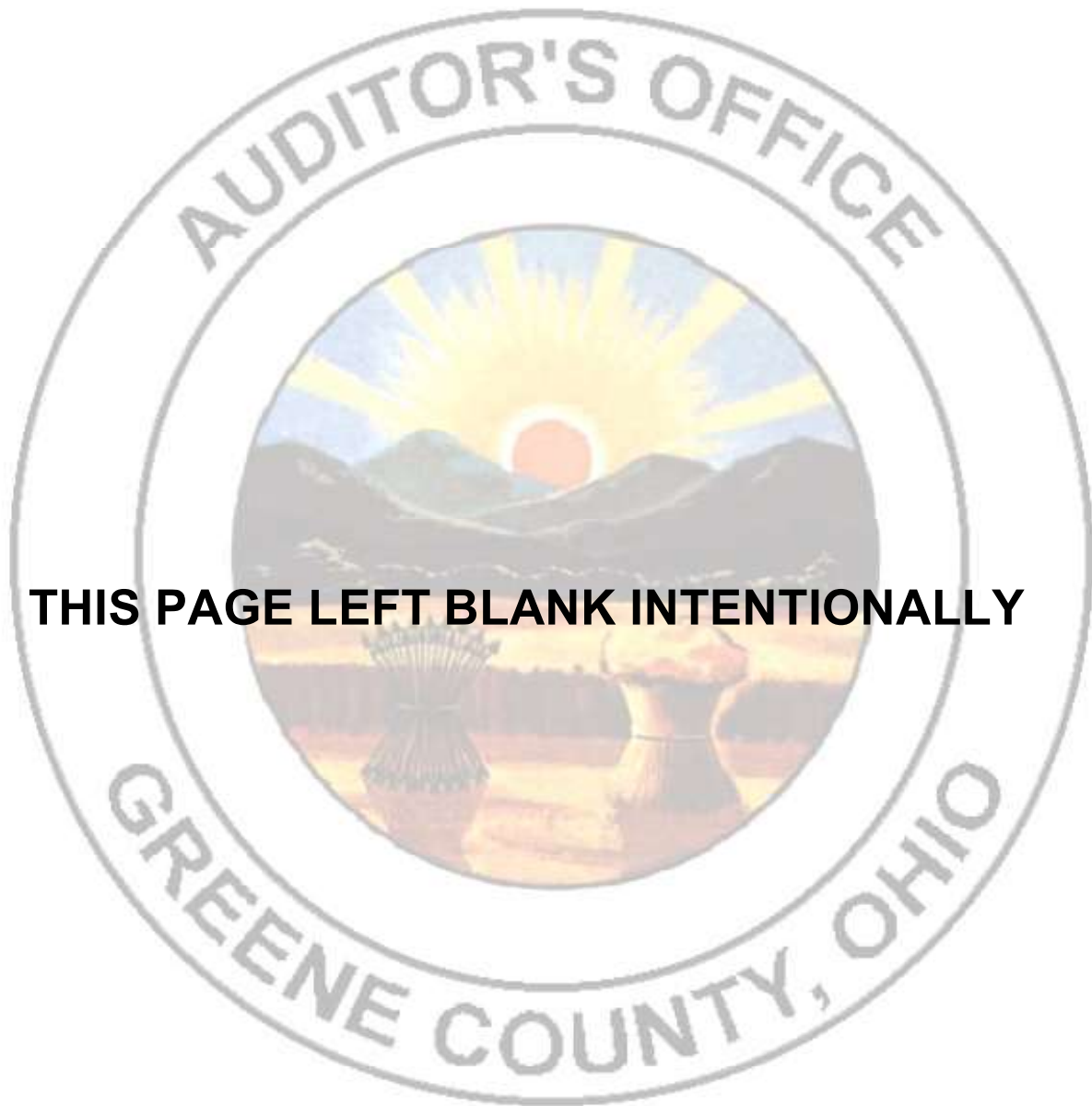
**FOR THE YEAR ENDED DECEMBER 31, 2024**



Prepared by  
The Greene County Auditor

**Kraig A. Hagler**





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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024  
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**Kraig. A Hagler**  
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|                    |               |
|--------------------|---------------|
| Main Office        | 937-562-5065  |
| Homestead Info     | 562-5039      |
| Real Estate        | 562-5072/5073 |
| Accounting/Payroll | 562-5620      |
| Manufactured Home  | 562-5074      |

August 29, 2025

Honorable Thomas Koogler, Commissioner  
Honorable Sarah Mays, Commissioner  
Honorable Richard D. Gould, CPA, Commissioner  
Citizens of Greene County,

This is Greene County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending December 31, 2024. The ACFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the Greene County Auditor's Office. The enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various departments of Greene County. All disclosures necessary to enable the reader to gain an understanding of Greene County's activities have been included.

The County's day-to-day accounting records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records for all Governmental Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available, and expenditures are recognized in the period in which the fund liability is incurred. Then, the accounting records of the Governmental Funds, along with those for the Enterprise and Fiduciary Funds, are converted to the full accrual basis; whereby, revenues are recognized when earned, and expenses are recognized in the period incurred. The full accrual information is presented on the Statement of Net Position and the Statement of Activities. A further explanation of the three basis of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Notes B and J respectively, of the Notes to the Basic Financial Statements.

The County's day-to-day accounting system in the Auditor's office helps provide for the adequacy of internal accounting controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

The County Auditor's office utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Accounting Department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ended December 31, 2024. An annual, independent audit of the County's financial statements is part of the annual preparation of an ACFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 16 of the financial section of this report.

## **PROFILE OF THE GOVERNMENT**

Greene County was formed by an action of the Ohio General Assembly in 1803 and was named for Revolutionary War hero, General Nathaniel Greene. Greene County is the sixteenth largest county in Ohio with a total area of 421 square miles. The County is divided into twelve townships and has seven cities and six villages within its boundaries.

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners (The Board) is elected at large. The Board's three members are elected to four-year terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who directs and supervises activities of those departments directly under the oversight of the Board. The Administrator acts for the Commissioners as the principal liaison to other county officials, boards and other political subdivisions.

The County Auditor is the fiscal officer for the County and the property tax assessor for all political subdivisions within the County. The Auditor conducts a complete reappraisal every six years, with a three-year update, of all real property within the County. As chief fiscal officer, no county contract may be made without the auditor's certification that funds are available or will be available for payment of the contract. The Auditor is responsible for maintaining records of all financial matters and issuing warrants for payment on all liabilities incurred by the County. The Auditor, after balancing tax collections with the County Treasurer, distributes all tax revenue to the appropriate political subdivision according to the tax rates of each subdivision.

The County Treasurer is the custodian of all county funds and is responsible for the collection of all property tax monies. The Treasurer is also responsible for the investment of county funds as specified by Ohio law. The Treasurer must make daily reports to the County Auditor showing the County's receipts, expenditures, and cash balances. These records are balanced with those of the County Auditor.

Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Coroner, Engineer, Recorder, and Clerk of Courts. The Common Pleas Court Judges, the Domestic Relations Court Judge, the Probate Court Judge, and the Juvenile Court Judge are all elected to six-year terms. The County is served by the Second District Court of Appeals headquartered in Dayton, Ohio.

## **ECONOMIC CONDITION AND OUTLOOK**

Wright Patterson Air Force Base, the largest single site employer in the state, has been a stabilizing factor not just for the County, but also for the entire region over the past several years. Its impact will only grow as operations are consolidated there. The County has positioned itself to benefit from economic growth by having retail, industrial, residential and office space that is available to companies looking to expand or to new business ventures looking to get started.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of over 244,000 acres of which 176,000 remain agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Sinclair Community College, Clark State, Wright State University, Cedarville University, Central State University, Wilberforce University, Antioch College, the Greene County Career Center and Park College located on the grounds of Wright Patterson Air Force Base all provide the citizens with the opportunity to improve themselves through higher education. In addition, WPAFB is home to the Sir Force Institute of Technology, the Airforce's graduate school for engineering and management.

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 30,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Maintaining the County's smalltown roots, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, Oktoberfest in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world and the National Afro-American Museum in Wilberforce. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and NCAA Division I basketball. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

Greene County continues to foster strong government-business relationships. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the future.

## **RELEVANT FINANCIAL POLICIES**

The County maintains a budget stabilization reserve within its general fund of \$8.75 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, which provides sufficient resources until the property tax settlement is received.

In order to ensure the vehicle and computer needs of the County are funded on a continuing basis, the County sets aside money to replace all vehicles and computer equipment based on a schedule which takes into consideration the equipment's age and condition.

## **MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING**

The County has recently completed many capital projects including updating the HVAC systems in several of the County's older buildings, construction started in 2024 on a new office facility for Sheriff's office and Correction's Division allowing their operations to be housed in a single location, expanded buildings for animal control and county services to provide greater public accessibility and more efficient operations, repaved many of the County's parking areas, and upgraded the fiber network throughout the County's three campus areas. The financial position of the County allowed us to complete all of these projects without issuing any debt.

Completion on the US 35 ramp at Valley and Trebein Road, a joint project with the State, County, Beavercreek City and Beavercreek Township, will be completed in 2025. This investment in infrastructure will make travel through the county safer and more efficient and is expected to spur additional economic development. By pooling resources, the County was again able to move this project forward without issuing any debt.

Construction of a new adult detention center was continued in 2024 with an expected move in date of late 2025. The County will be utilizing \$20 million of local funds to cover the remaining costs.

The County has continued its grant program to townships and municipalities located in the county to encourage infrastructure improvements or project that would further enhance development.

The County passed a master facility plan to bring the majority of the County's administrative functions under a single County Government Center. This investment would reduce both maintenance and energy cost and would allow the County to provide more streamlined services to the public. Included in the plan is construction of a new court house that would bring all of the common pleas courts under one roof and its location in the vicinity of the newly constructed jail. There is no specific funding identified for this project at this time, but it would require at least in part the issuance of bonds.

The County's water and sewer operations are looking at a number of plans. In the near term, the County is acquiring land for additional water towers to be located in high growth areas. The County has completed construction of a water softening solution for individuals using County water and has replaced all of the water meters in the County to ensure more accurate billing and more efficient meter readings. The projects were completed utilizing ARPA funds, grants and loans from OWDA.

The County completed its use of the ARPA funds in 2024 for a variety of projects including: expanding broad band to a number of our underserved areas, improvements to our water and sewer infrastructure, grants to non-profit organizations to assist them in the services they provide to our constituents, and infrastructure improvements.

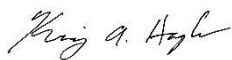
## **GFOA CERTIFICATE OF ACHIEVEMENT**

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its ACFR 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 ACFR, whose contents conform to program standards. As such the ACFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirty-seven consecutive years (fiscal years ended 1986 - 2023). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

## **ACKNOWLEDGMENTS**

This report was made possible through the efforts of the employees and elected officials of Greene County.

Sincerely,



Kraig A. Hagler  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2024**

**County Elected Officials:**

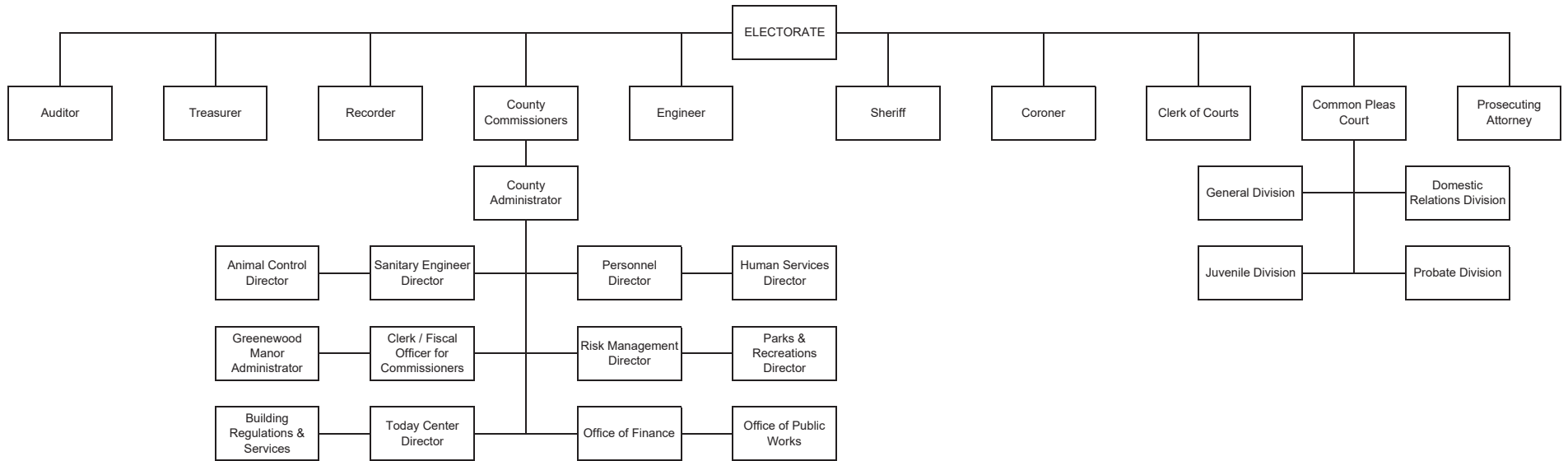
Richard D. Gould, CPA .....Commissioner  
Thomas R. Koogler .....Commissioner  
Richard G. Perales .....Commissioner  
Kraig A. Hagler.....Auditor  
Denise R. Percival .....Treasurer  
David D. Hayes.....Prosecutor  
Andrew J. Williams .....Clerk of Courts  
Kevin L. Sharrett .....Coroner  
Scott J. Anger .....Sheriff  
Eric C. Sears .....Recorder  
Stephanie A. Goff .....Engineer

**Common Pleas Court Judges:**

|                             |                                       |
|-----------------------------|---------------------------------------|
| General Division            | Hon. Michael A. Buckwalter .....Judge |
| General Division            | Hon. Adolfo A. Tornichio .....Judge   |
| Domestic Relations Division | Hon. Cynthia Martin. ....Judge        |
| Probate Division            | Hon. Thomas M. O'Diam .....Judge      |
| Juvenile Division Hon.      | Amy Lewis.....Judge                   |



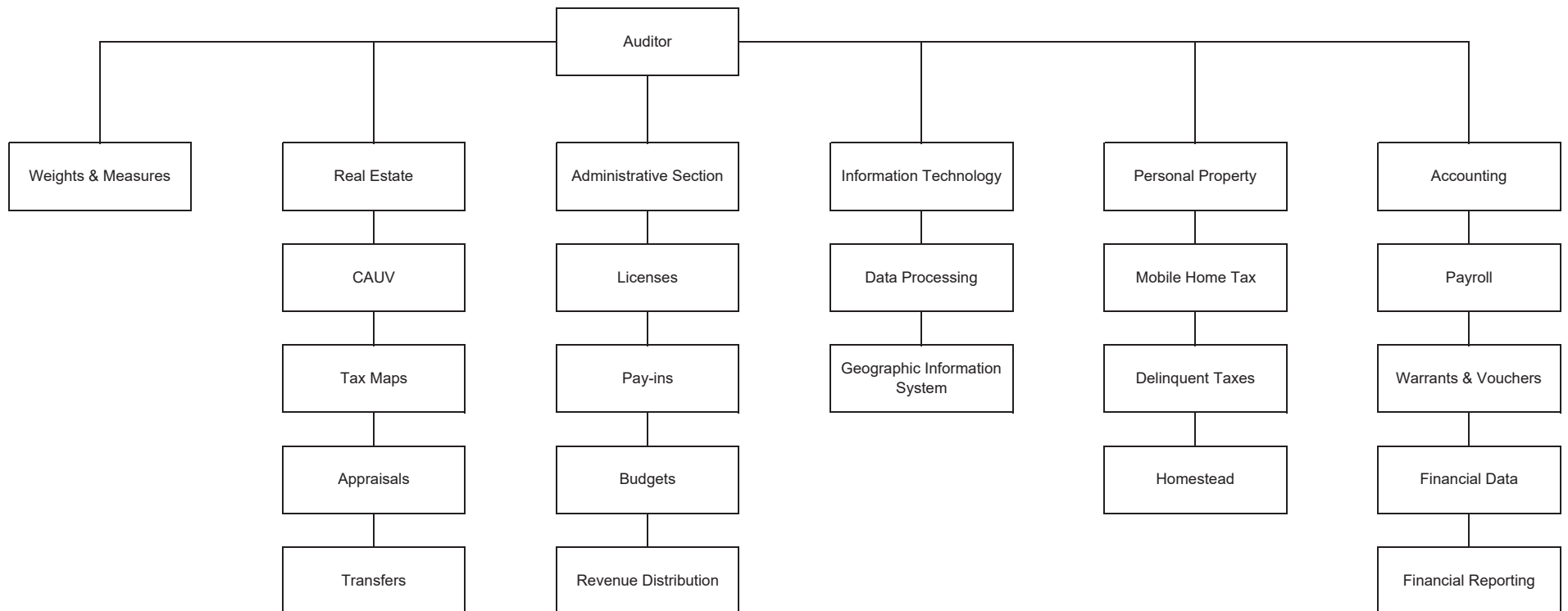
## GREENE COUNTY ORGANIZATIONAL CHART



### RELATED COUNTY BOARDS:

|                                                        |                                    |                                   |                                     |                               |                               |                                 |                               |                          |                            |
|--------------------------------------------------------|------------------------------------|-----------------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------|----------------------------|
| Library Board                                          | Regional Airport Authority         | Airport Zoning Board              | Airport Zoning Board of Appeals     | Regional Planning Commission  | Human Services Advisory Board | Building Code Appeal Board      | Budget Commission             | Board of Revisions       | Records Commission         |
| Public Defender's Commission                           | Recreations & Parks Advisory Board | Eastern Miami Valley ADAMHS Board | Board of Developmental Disabilities | Youth Services Advisory Board | Microfilming Board            | Automatic Data Processing Board | Adult Day Care Advisory Board | Private Industry Council | WPAFB Joint Zoning Appeals |
| Commission on University Student & Community Relations | Children's Trust Advisory Board    | Animal Claim Advisory Board       | Greene Metropolitan Housing Board   |                               |                               |                                 |                               |                          |                            |

## GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

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

Presented to

**Greene County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morrill*

Executive Director/CEO



# **FINANCIAL SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

## **Backside of Section Divider**



## INDEPENDENT AUDITORS' REPORT

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

### Report on the Audit of the Financial Statements

#### **Opinions**

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

***Auditors' 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 auditors' 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, schedules for infrastructure assets accounted for using the modified approach, and the required pension and OPEB schedules, as listed in the table of contents, 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 GAAS, 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 fund financial statements, individual fund budgetary comparison schedules and capital asset 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 GAAS. In our opinion, combining fund financial statements, individual fund budgetary comparison schedules and capital asset 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 report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

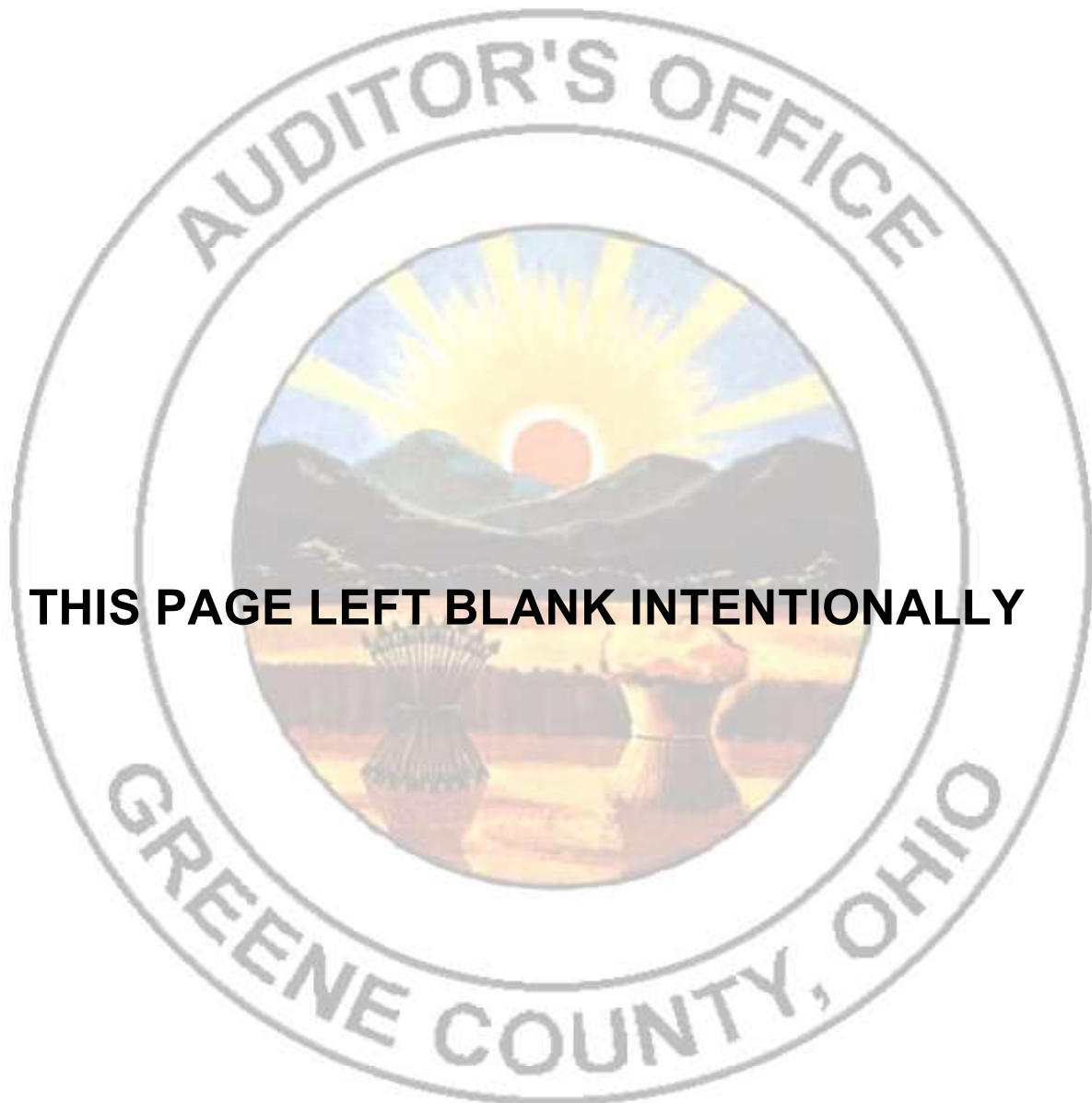
**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2025 on our consideration of the County's internal control over financial reporting and on 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 County's internal control over financial reporting and compliance.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 29, 2025





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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

As management of Greene County (the County), we offer readers of the County's financial statement this narrative overview and analysis of the financial activities of the County for the year ended December 31, 2024.

**Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2024, by \$584,089,626. Of this amount, governmental activities reported a balance of \$53,608,216 in unrestricted net position.
- The net position of the governmental activities increased 8.4%, while the business-type activities increased 6.0% from the audited beginning balance.
- The revenue of the governmental activities increased \$7.9 million from the amounts reported in the prior year. Of this amount, program revenues increased \$3.1 million while general revenues increased \$4.8 million from amounts reported in the prior year. During this same period, governmental activities expenses increased 9.0%.
- In the business-type activities, revenues increased \$1.4 million from amounts reported in the prior year, which was the result of an increase in program revenues of \$1.6 million, while general revenues remained consistent with those reported in the prior year. During this time, expenses increased 7.6% from that reported in the prior year.
- As of December 31, 2024, the County's governmental funds reported combined ending fund balances of \$219.6 million, a decrease of \$15.9 million in comparison with the prior year. Of the ending fund balance, \$57.5 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$7.4 million from what there had been in the previous year, while expenditures increased \$50.5 million, or 37.3%, of what had been expended in the prior year, primarily due to ongoing jail construction.
- The County's outstanding debt decreased by \$2.1 million, or 5.2%, in governmental activities and decreased \$13.8 million, or 18.8%, in business-type activities during the current fiscal year.
- In the general fund the actual revenues and other financing sources came in 12.0% higher than they were budgeted, and actual expenditures and other financing uses were 96.1% of the amounts budgeted.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements including budgetary statements for the general and major special revenue funds, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**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.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some transactions that will result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include legislative and executive, judicial, public safety, public works, health, human services, conservation and recreation, and community and economic development.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The County maintains twenty-three governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities, American Rescue Plan and Jail Construction all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

The County adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer activities since both are considered to be major funds of the County.

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

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

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Governmental Accounting Standards Board Statement No. 34 requires disclosure regarding infrastructure reported using the modified approach. Additionally, Governmental Accounting Standards Board Statements No. 68 and 75 requires disclosure regarding Ohio Public Employees Retirement System and the County's proportionate share of the net pension liability and net other postemployment benefits (OPEB) asset/liability, as well as a schedule of the County's contributions to the system.

The combining statements referred to earlier in connection with non-major governmental and other funds are presented immediately following the required supplementary information on infrastructure and pension information.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$584,089,626 as of December 31, 2024.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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

|                                  | Net Position            |                       |                          |                       |                       |                       |
|----------------------------------|-------------------------|-----------------------|--------------------------|-----------------------|-----------------------|-----------------------|
|                                  | Governmental Activities |                       | Business-Type Activities |                       | Total                 |                       |
|                                  | 2024                    | 2023                  | 2024                     | 2023                  | 2024                  | 2023                  |
| <b>Assets</b>                    |                         |                       |                          |                       |                       |                       |
| Current and other assets         | \$ 320,546,037          | \$ 324,159,033        | \$ 71,170,468            | \$ 67,407,454         | \$ 391,716,505        | \$ 391,566,487        |
| Capital assets                   | 203,530,492             | 166,042,951           | 310,268,559              | 287,525,207           | 513,799,051           | 453,568,158           |
| Total assets                     | <u>524,076,529</u>      | <u>490,201,984</u>    | <u>381,439,027</u>       | <u>354,932,661</u>    | <u>905,515,556</u>    | <u>845,134,645</u>    |
| Deferred outflows of resources   | <u>26,633,859</u>       | <u>42,107,768</u>     | <u>4,991,700</u>         | <u>7,066,755</u>      | <u>31,625,559</u>     | <u>49,174,523</u>     |
| <b>Liabilities</b>               |                         |                       |                          |                       |                       |                       |
| Long-term liabilities:           |                         |                       |                          |                       |                       |                       |
| Net pension liability            | 77,372,165              | 89,518,266            | 6,491,523                | 7,683,295             | 83,863,688            | 97,201,561            |
| Net OPEB liability               | -                       | 1,847,205             | -                        | 158,544               | -                     | 2,005,749             |
| Other long-term liabilities      | 52,350,222              | 47,385,018            | 135,180,657              | 123,136,780           | 187,530,879           | 170,521,798           |
| Current liabilities              | <u>27,798,264</u>       | <u>24,019,075</u>     | <u>1,312,456</u>         | <u>1,045,756</u>      | <u>29,110,720</u>     | <u>25,064,831</u>     |
| Total liabilities                | <u>157,520,651</u>      | <u>162,769,564</u>    | <u>142,984,636</u>       | <u>132,024,375</u>    | <u>300,505,287</u>    | <u>294,793,939</u>    |
| Deferred inflows of resources    | <u>52,306,016</u>       | <u>47,766,729</u>     | <u>240,186</u>           | <u>182,928</u>        | <u>52,546,202</u>     | <u>47,949,657</u>     |
| <b>Net position</b>              |                         |                       |                          |                       |                       |                       |
| Net investment in capital assets | 171,715,483             | 159,795,198           | 178,911,717              | 168,570,845           | 350,627,200           | 328,366,043           |
| Restricted                       | 115,560,022             | 117,795,114           | 36,556,374               | 38,013,846            | 152,116,396           | 155,808,960           |
| Unrestricted                     | <u>53,608,216</u>       | <u>44,183,147</u>     | <u>27,737,814</u>        | <u>23,207,422</u>     | <u>81,346,030</u>     | <u>67,390,569</u>     |
| Total net position               | <u>\$ 340,883,721</u>   | <u>\$ 321,773,459</u> | <u>\$ 243,205,905</u>    | <u>\$ 229,792,113</u> | <u>\$ 584,089,626</u> | <u>\$ 551,565,572</u> |

Total assets increased \$60.4 million. This is primarily due to ongoing construction of a new jail and several ongoing water and sewer projects.

Liabilities increased \$5.7 million. This increase was the result of a \$8.2 million increase in accounts payable, due to outstanding invoices on the jail construction, and long-term liabilities, due to additional Ohio Water Development Authority loan draws on ongoing water and sewer projects. These increases were partially offset by a decrease in net pension liability, driven by an 11.2% investment gain experienced by the state-wide retirement system during the measurement period, compared to a 12.1% loss in the prior measurement period. This also drove the decrease in deferred outflows of resources to pension, as the cumulative difference between expected and actual investment returns are amortized over a 5-year period.

The largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

The table below shows the changes in net position for the years ended December 31, 2024 and 2023.

|                                                             | Changes in Net Position |                    |                          |                   |                    |                    |
|-------------------------------------------------------------|-------------------------|--------------------|--------------------------|-------------------|--------------------|--------------------|
|                                                             | Governmental Activities |                    | Business-Type Activities |                   | Total              |                    |
|                                                             | 2024                    | 2023               | 2024                     | 2023              | 2024               | 2023               |
| <b>Revenues</b>                                             |                         |                    |                          |                   |                    |                    |
| Program revenues:                                           |                         |                    |                          |                   |                    |                    |
| Charges for services                                        | \$ 22,048,296           | \$ 19,060,776      | \$ 37,992,928            | \$ 34,448,682     | \$ 60,041,224      | \$ 53,509,458      |
| Operating grants and contributions                          | 36,829,105              | 38,738,902         | -                        | -                 | 36,829,105         | 38,738,902         |
| Capital grants and contributions                            | 2,054,466               | -                  | 4,439,990                | 6,405,756         | 6,494,456          | 6,405,756          |
| General revenues:                                           |                         |                    |                          |                   |                    |                    |
| Property taxes                                              | 46,512,098              | 42,641,896         | -                        | -                 | 46,512,098         | 42,641,896         |
| Sales taxes                                                 | 36,967,796              | 36,657,255         | -                        | -                 | 36,967,796         | 36,657,255         |
| Other taxes                                                 | 1,537,470               | 1,475,875          | -                        | -                 | 1,537,470          | 1,475,875          |
| Grants and entitlements not restricted to specific programs | 9,536,428               | 9,705,859          | -                        | -                 | 9,536,428          | 9,705,859          |
| Investment earnings                                         | 15,144,289              | 14,040,478         | 60,187                   | 54,590            | 15,204,476         | 14,095,068         |
| Other                                                       | 1,430,685               | 1,833,669          | 503,101                  | 662,206           | 1,933,786          | 2,495,875          |
| <b>Total revenues</b>                                       | <b>172,060,633</b>      | <b>164,154,710</b> | <b>42,996,206</b>        | <b>41,571,234</b> | <b>215,056,839</b> | <b>205,725,944</b> |
| <b>Expenses</b>                                             |                         |                    |                          |                   |                    |                    |
| Legislative and executive                                   | 26,859,861              | 25,655,240         | -                        | -                 | 26,859,861         | 25,655,240         |
| Judicial                                                    | 15,431,714              | 14,907,512         | -                        | -                 | 15,431,714         | 14,907,512         |
| Public safety                                               | 25,004,910              | 26,322,741         | -                        | -                 | 25,004,910         | 26,322,741         |
| Public works                                                | 12,080,518              | 6,839,753          | -                        | -                 | 12,080,518         | 6,839,753          |
| Health                                                      | 25,456,732              | 25,081,664         | -                        | -                 | 25,456,732         | 25,081,664         |
| Human services                                              | 29,952,965              | 26,104,596         | -                        | -                 | 29,952,965         | 26,104,596         |
| Conservation and recreation                                 | 5,194,361               | 4,247,934          | -                        | -                 | 5,194,361          | 4,247,934          |
| Community and economic development                          | 3,759,826               | 2,486,273          | -                        | -                 | 3,759,826          | 2,486,273          |
| Interest and fiscal charges                                 | 1,651,322               | 1,751,163          | -                        | -                 | 1,651,322          | 1,751,163          |
| Water                                                       | -                       | -                  | 10,391,911               | 11,274,297        | 10,391,911         | 11,274,297         |
| Sewer                                                       | -                       | -                  | 18,972,225               | 16,009,494        | 18,972,225         | 16,009,494         |
| <b>Total expenses</b>                                       | <b>145,392,209</b>      | <b>133,396,876</b> | <b>29,364,136</b>        | <b>27,283,791</b> | <b>174,756,345</b> | <b>160,680,667</b> |
| Transfers                                                   | (108,098)               | (100,573)          | 108,098                  | 100,573           | -                  | -                  |
| Change in net position                                      | 26,560,326              | 30,657,261         | 13,740,168               | 14,388,016        | 40,300,494         | 45,045,277         |
| Net position, beginning of year, as previously presented    | 321,773,459             | 291,116,198        | 229,792,113              | 215,404,097       | 551,565,572        | 506,520,295        |
| Change in accounting principle                              | (7,450,064)             | -                  | (326,376)                | -                 | (7,776,440)        | -                  |
| Net position, beginning of year, as restated                | 314,323,395             | 291,116,198        | 229,465,737              | 215,404,097       | 543,789,132        | 506,520,295        |
| Net position, end of year                                   | \$ 340,883,721          | \$ 321,773,459     | \$ 243,205,905           | \$ 229,792,113    | \$ 584,089,626     | \$ 551,565,572     |

**Analysis of the County's Operations:** Some of the more significant changes included:

- Within Governmental Activities:
  - Total revenue increased \$7.9 million, or 4.8%, between 2023 and 2024. Property taxes was the biggest driver, as the County experienced growth in assessed property valuations. Additionally, the County received grant fund from Ohio Public Works Commission for paving projects.
  - Expenses also saw a significant increase across several functions. During 2024, the County implemented salary increases and a lump sum bonus for several employee classifications and was impacted by general inflationary increases.
  - Public works expenses grew by \$5.2 million due to several large paving projects.
  - Human services expenses grew by \$3.8 million due to significant increases in indirect cost allocation plan expenses and child placement costs.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

- The Business-Type Activities saw a \$1.4 million increase in revenues, while expenses increased by \$2.1 million. The increase in revenue was due to increases in utility rates and usage, while the increase in expenses was due to higher interest costs and depreciation expenses.

**Financial Analysis of the Government's Funds:** As noted earlier, Greene County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances \$219.6 million, a decrease of \$15.9 million in comparison with the prior year. Of this, \$57.5 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been restricted or set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2024, the general fund reported \$57.5 million in unassigned fund balance and \$59.6 million in total fund balance. This is an increase of \$9.3 million from amounts reported in the prior year. This was in large part due to \$8.4 million less in transfers being made between years. In 2023, \$20 million was transferred for the jail construction projects, while \$11.5 million was transferred in 2024 for general capital purposes.

Overall revenues in the general fund were up \$5.2 million, or 6.5%, and expenditure was up \$2.1 million, or 3.8%.

The motor vehicle road and bridge fund experienced an increase in fund balance of \$473,482 during 2024, compared to an increase of \$2.8 million in the prior year. This decrease in the change in fund balance was due to several paving projects.

The board of developmental disabilities fund experienced a decrease in fund balance of \$550,590 during 2024, compared to \$359,386 increase in fund balance in the prior year. This decrease in the change in fund balance was due to increased personnel costs, which included retirements, creation of new positions and salary increases.

The jail construction fund experienced a decrease in fund balance of \$36.1 million during 2024, as work on the construction of a new jail continued during the year. Construction is being financed by sales tax revenue bonds and transfers from the general fund.

The other remaining major funds were consistent with prior years.

**Proprietary Funds:** The County's two proprietary funds are the water fund and the sewer fund, which comprise all of the County's business-type activities. During 2024, the water fund saw an increase in net position of \$5.3 million, while net position in the sewer fund grew by \$8.1 million. This growth was driven by increases in utility rates and usage.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**General Fund Budgetary Highlights:** The County made numerous revisions to the original appropriations approved by the County Commissioners. During the year, the appropriations for the general fund were increased \$15.3 million. The most significant appropriation adjustments were for transfers out, \$14.9 million, to fund future capital projects. Actual revenue came in \$8.2 million or 11.8% more than the final budgeted amount, due to higher sale tax collections and better investment returns. The County spent 94.9% of the appropriated expenditures in the general fund during 2024 resulting in the overall general fund's financial position being \$11.6 million better than budgeted for the year.

**Capital Assets:**

|                            | <b>Capital Assets at Year-End (net of accumulated depreciation)</b> |                       |                                 |                       |                       |                       |
|----------------------------|---------------------------------------------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|                            | <b>Governmental Activities</b>                                      |                       | <b>Business-Type Activities</b> |                       | <b>Total</b>          |                       |
|                            | <b>2024</b>                                                         | <b>2023</b>           | <b>2024</b>                     | <b>2023</b>           | <b>2024</b>           | <b>2023</b>           |
| Land                       | \$ 5,112,465                                                        | \$ 2,764,258          | \$ 2,471,105                    | \$ 2,471,105          | \$ 7,583,570          | \$ 5,235,363          |
| Infrastructure             | 131,337,294                                                         | 131,337,294           | -                               | -                     | 131,337,294           | 131,337,294           |
| Construction in progress   | 37,581,317                                                          | 1,476,693             | 82,067,394                      | 55,287,966            | 119,648,711           | 56,764,659            |
| Buildings and improvements | 24,625,393                                                          | 25,690,970            | 4,059,938                       | 4,362,775             | 28,685,331            | 30,053,745            |
| Water and sewer lines      | -                                                                   | -                     | 219,082,970                     | 222,728,249           | 219,082,970           | 222,728,249           |
| Equipment                  | 4,874,023                                                           | 4,773,736             | 2,587,152                       | 2,675,112             | 7,461,175             | 7,448,848             |
| Total                      | <u>\$ 203,530,492</u>                                               | <u>\$ 166,042,951</u> | <u>\$ 310,268,559</u>           | <u>\$ 287,525,207</u> | <u>\$ 513,799,051</u> | <u>\$ 453,568,158</u> |

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the Physical Condition Rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2024, the County Engineer budgeted \$5,739,200 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$5,306,303

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 99% of the County bridges have a General Appraisal Rating of five or better. For 2024, the County Engineer budgeted \$1,598,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$407,479

For more information regarding the County's capital assets, see footnote E of the Notes to the Basic Financial Statements.



**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**Debt:**

|                          | <b>Outstanding Debt at Year-End</b> |                      |                                 |                      |                      |                       |
|--------------------------|-------------------------------------|----------------------|---------------------------------|----------------------|----------------------|-----------------------|
|                          | <b>Governmental Activities</b>      |                      | <b>Business-Type Activities</b> |                      | <b>Total</b>         |                       |
|                          | <b>2024</b>                         | <b>2023</b>          | <b>2024</b>                     | <b>2023</b>          | <b>2024</b>          | <b>2023</b>           |
| General obligation bonds | \$ 9,332,619                        | \$ 10,785,876        | \$ 31,378,388                   | \$ 38,132,620        | \$ 40,711,007        | \$ 48,918,496         |
| Revenue bonds            | 29,534,285                          | 30,192,303           | 2,322,237                       | 2,779,451            | 31,856,522           | 32,971,754            |
| OWDA loans               | -                                   | -                    | 22,144,787                      | 28,361,366           | 22,144,787           | 28,361,366            |
| OPWC loans               | -                                   | -                    | 856,003                         | 903,532              | 856,003              | 903,532               |
| Special assessment bonds | -                                   | -                    | 2,899,853                       | 3,196,153            | 2,899,853            | 3,196,153             |
| <b>Total</b>             | <b>\$ 38,866,904</b>                | <b>\$ 40,978,179</b> | <b>\$ 59,601,268</b>            | <b>\$ 73,373,122</b> | <b>\$ 98,468,172</b> | <b>\$ 114,351,301</b> |

For more information regarding the County's debt, see footnote F of the Notes to the Basic Financial Statements.

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

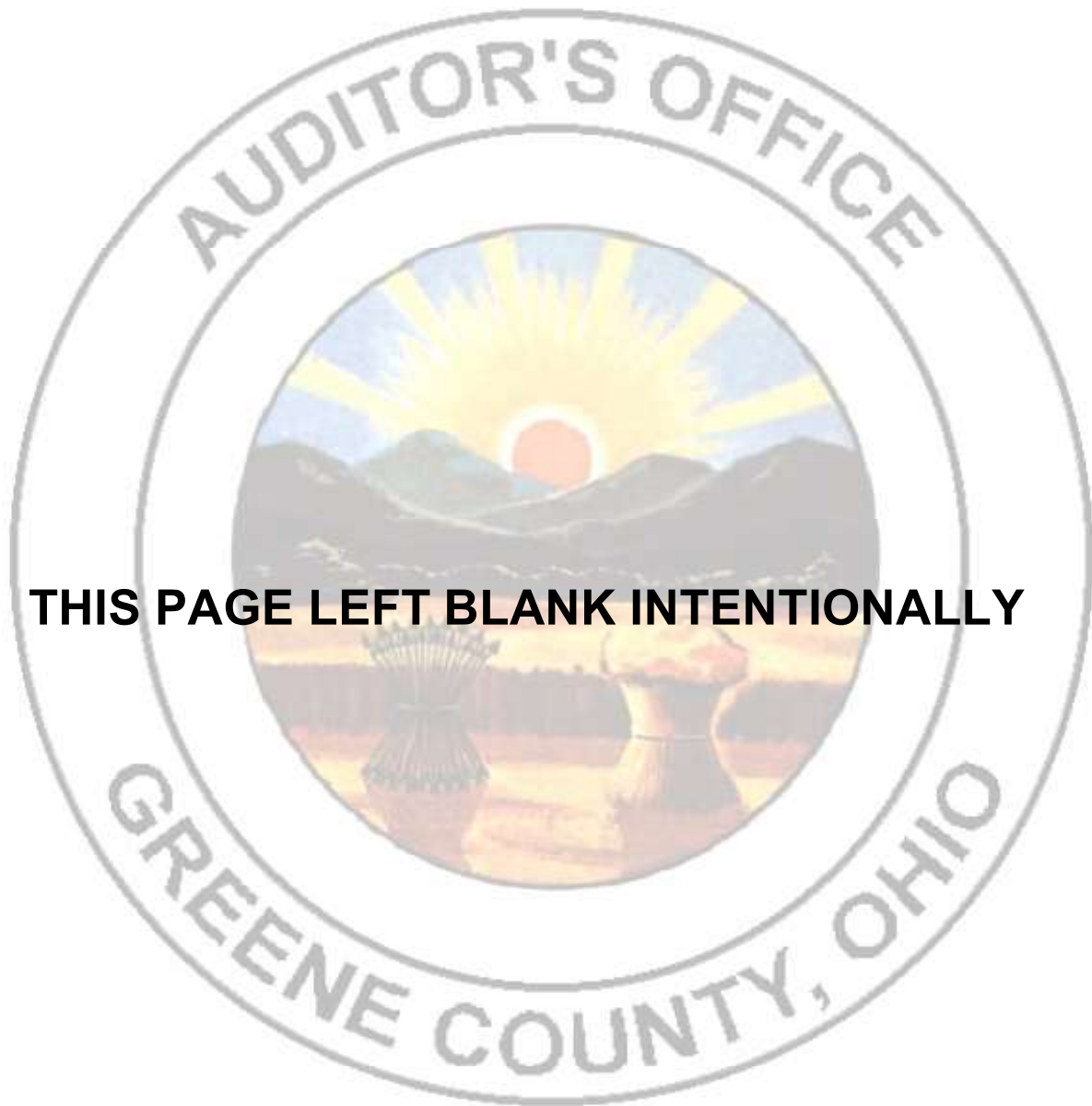
General Fund revenue estimates are projected to be about 98% of actual revenue received in 2024. The higher investment rates and inflationary increases from sales taxes is believed to fueled much of the growth that occurred in 2024.

General Fund appropriations have increased approximately 8% from the final appropriations in 2024, due to inflationary increases.

The jail construction began in late 2023 and is anticipated to be completed in 2025.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a detailed overview of the County's finances. If you have questions about this report contact the County Auditor's Office by calling (937) 562-5065, writing the County Auditor at 69 Greene Street, Xenia, Ohio 45385 or visiting the County's web site at [www.greenecountyohio.gov](http://www.greenecountyohio.gov).



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

|                                                   | Governmental<br>Activities | Business-Type<br>Activities | Total                 |
|---------------------------------------------------|----------------------------|-----------------------------|-----------------------|
| <b>ASSETS:</b>                                    |                            |                             |                       |
| Equity in Pooled Cash and Cash Equivalents        | \$ 240,335,673             | \$ 24,185,953               | \$ 264,521,626        |
| Cash and Cash Equivalents in Segregated Accounts  | 1,478,353                  | 2,399,751                   | 3,878,104             |
| Receivables (Net of Allowance for Uncollectable): |                            |                             |                       |
| Sales Taxes                                       | 6,155,162                  | -                           | 6,155,162             |
| Property Taxes                                    | 48,631,654                 | -                           | 48,631,654            |
| Accounts                                          | 358,877                    | 4,258,677                   | 4,617,554             |
| Special Assessments                               | -                          | 4,108,386                   | 4,108,386             |
| Accrued Interest                                  | 1,176,932                  | -                           | 1,176,932             |
| Internal Balances                                 | 2,525,264                  | (2,525,264)                 | -                     |
| Prepaid Items                                     | 3,816,782                  | 341,679                     | 4,158,461             |
| Material and Supplies Inventory                   | 4,809                      | 949,390                     | 954,199               |
| Due From Other Governments                        | 13,487,718                 | 358,434                     | 13,846,152            |
| Restricted Assets:                                |                            |                             |                       |
| Equity in Pooled Cash and Cash Equivalents        | -                          | 36,340,347                  | 36,340,347            |
| Cash and Cash Equivalents with Escrow Agents      | -                          | 537,088                     | 537,088               |
| Net OPEB Asset                                    | 2,574,813                  | 216,027                     | 2,790,840             |
| Nondepreciable Capital Assets                     | 174,031,076                | 84,538,499                  | 258,569,575           |
| Depreciable Capital Assets, net                   | 29,499,416                 | 225,730,060                 | 255,229,476           |
| <b>Total Assets</b>                               | <b>524,076,529</b>         | <b>381,439,027</b>          | <b>905,515,556</b>    |
| <b>DEFERRED OUTFLOW OF RESOURCES:</b>             |                            |                             |                       |
| Deferred Charge on Refunding                      | 354,294                    | 2,786,845                   | 3,141,139             |
| Pension                                           | 24,046,271                 | 2,017,482                   | 26,063,753            |
| OPEB                                              | 2,233,294                  | 187,373                     | 2,420,667             |
| <b>Total Deferred Outflow of Resources</b>        | <b>26,633,859</b>          | <b>4,991,700</b>            | <b>31,625,559</b>     |
| <b>LIABILITIES:</b>                               |                            |                             |                       |
| Accounts Payable                                  | 12,502,773                 | 954,679                     | 13,457,452            |
| Claims Payable                                    | 687,311                    | -                           | 687,311               |
| Accrued Wages and Benefits                        | 3,261,545                  | 301,220                     | 3,562,765             |
| Accrued Interest Payable                          | 137,526                    | 56,557                      | 194,083               |
| Unearned Revenue                                  | 11,209,109                 | -                           | 11,209,109            |
| Long-Term Liabilities                             |                            |                             |                       |
| Due Within One Year                               | 4,200,466                  | 11,276,688                  | 15,477,154            |
| Due In More Than One Year:                        |                            |                             |                       |
| Net Pension Liability                             | 77,372,165                 | 6,491,523                   | 83,863,688            |
| Other Long-Term Amounts                           | 48,149,756                 | 123,903,969                 | 172,053,725           |
| <b>Total Liabilities</b>                          | <b>157,520,651</b>         | <b>142,984,636</b>          | <b>300,505,287</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>             |                            |                             |                       |
| Property Taxes                                    | 49,443,248                 | -                           | 49,443,248            |
| Pension                                           | 1,376,695                  | 115,504                     | 1,492,199             |
| OPEB                                              | 1,486,073                  | 124,682                     | 1,610,755             |
| <b>Total Deferred Inflows of Resources</b>        | <b>52,306,016</b>          | <b>240,186</b>              | <b>52,546,202</b>     |
| <b>NET POSITION:</b>                              |                            |                             |                       |
| Net Investment in Capital Assets                  | 171,715,483                | 178,911,717                 | 350,627,200           |
| Restricted:                                       |                            |                             |                       |
| Debt Service                                      | 2,147,457                  | 779,365                     | 2,926,822             |
| Capital Outlay                                    | -                          | 35,560,982                  | 35,560,982            |
| Postretirement Benefits                           | 2,574,813                  | 216,027                     | 2,790,840             |
| Other Purposes                                    | 1,067,870                  | -                           | 1,067,870             |
| Road and Bridge Maintenance                       | 22,232,968                 | -                           | 22,232,968            |
| Human and Social Services                         | 27,848,395                 | -                           | 27,848,395            |
| Health Care Assistance                            | 35,460,000                 | -                           | 35,460,000            |
| Public Safety Programs                            | 4,376,396                  | -                           | 4,376,396             |
| General Administrative Services                   | 5,080,886                  | -                           | 5,080,886             |
| Community and Economic Programs                   | 3,856,624                  | -                           | 3,856,624             |
| Judicial Programs                                 | 5,009,825                  | -                           | 5,009,825             |
| Conservation                                      | 5,808,158                  | -                           | 5,808,158             |
| Trust Fund - Expendable                           | 25,830                     | -                           | 25,830                |
| Trust Fund - Nonexpendable                        | 70,800                     | -                           | 70,800                |
| Unrestricted                                      | 53,608,216                 | 27,737,814                  | 81,346,030            |
| <b>Total Net Position</b>                         | <b>\$ 340,883,721</b>      | <b>\$ 243,205,905</b>       | <b>\$ 584,089,626</b> |

The notes to the financial statements are an integral part of this statement.

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

|                                                                 | Program Revenue       |                         |                                          |                                        | Net (Expense) Revenue and<br>Changes in Net Position |                             |                       |
|-----------------------------------------------------------------|-----------------------|-------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------|-----------------------------|-----------------------|
|                                                                 | Expenses              | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                           | Business-Type<br>Activities | Total                 |
| <b>Functions/Programs:</b>                                      |                       |                         |                                          |                                        |                                                      |                             |                       |
| <b>Governmental Activities:</b>                                 |                       |                         |                                          |                                        |                                                      |                             |                       |
| General Government:                                             |                       |                         |                                          |                                        |                                                      |                             |                       |
| Legislative and Executive                                       | \$ 26,859,861         | \$ 11,243,808           | \$ 3,842,539                             | \$ -                                   | \$ (11,773,514)                                      | \$ -                        | \$ (11,773,514)       |
| Judicial                                                        | 15,431,714            | 2,893,489               | 2,961,865                                | 157,580                                | (9,418,780)                                          | -                           | (9,418,780)           |
| Public Safety                                                   | 25,004,910            | 4,327,237               | 1,786,475                                | 89,550                                 | (18,801,648)                                         | -                           | (18,801,648)          |
| Public Works                                                    | 12,080,518            | 525,122                 | 9,039,526                                | 1,807,336                              | (708,534)                                            | -                           | (708,534)             |
| Health                                                          | 25,456,732            | 650,620                 | 2,769,343                                | -                                      | (22,036,769)                                         | -                           | (22,036,769)          |
| Human Services                                                  | 29,952,965            | 1,091,399               | 15,140,504                               | -                                      | (13,721,062)                                         | -                           | (13,721,062)          |
| Conservation and Recreation                                     | 5,194,361             | 1,278,223               | 1,555                                    | -                                      | (3,914,583)                                          | -                           | (3,914,583)           |
| Community and Economic Development                              | 3,759,826             | 38,398                  | 1,287,298                                | -                                      | (2,434,130)                                          | -                           | (2,434,130)           |
| Interest and Fiscal Charges                                     | 1,651,322             | -                       | -                                        | -                                      | (1,651,322)                                          | -                           | (1,651,322)           |
| <b>Total Governmental Activities</b>                            | <b>145,392,209</b>    | <b>22,048,296</b>       | <b>36,829,105</b>                        | <b>2,054,466</b>                       | <b>(84,460,342)</b>                                  | <b>-</b>                    | <b>(84,460,342)</b>   |
| <b>Business-Type Activities:</b>                                |                       |                         |                                          |                                        |                                                      |                             |                       |
| Water                                                           | 10,391,911            | 13,957,898              | -                                        | 1,801,124                              | -                                                    | 5,367,111                   | 5,367,111             |
| Sewer                                                           | 18,972,225            | 24,035,030              | -                                        | 2,638,866                              | -                                                    | 7,701,671                   | 7,701,671             |
| <b>Total Business-Type Activities</b>                           | <b>29,364,136</b>     | <b>37,992,928</b>       | <b>-</b>                                 | <b>4,439,990</b>                       | <b>-</b>                                             | <b>13,068,782</b>           | <b>13,068,782</b>     |
| <b>Total Primary Government</b>                                 | <b>\$ 174,756,345</b> | <b>\$ 60,041,224</b>    | <b>\$ 36,829,105</b>                     | <b>\$ 6,494,456</b>                    | <b>(84,460,342)</b>                                  | <b>13,068,782</b>           | <b>(71,391,560)</b>   |
| <b>General Revenue:</b>                                         |                       |                         |                                          |                                        |                                                      |                             |                       |
| Property Taxes                                                  |                       |                         |                                          |                                        | 46,512,098                                           | -                           | 46,512,098            |
| Sales Taxes                                                     |                       |                         |                                          |                                        | 36,967,796                                           | -                           | 36,967,796            |
| County Hotel Lodging Taxes                                      |                       |                         |                                          |                                        | 1,537,470                                            | -                           | 1,537,470             |
| Grants and Entitlements no Restricted<br>to Specific Programs   |                       |                         |                                          |                                        | 9,536,428                                            | -                           | 9,536,428             |
| Investment Earnings                                             |                       |                         |                                          |                                        | 15,144,289                                           | 60,187                      | 15,204,476            |
| Miscellaneous                                                   |                       |                         |                                          |                                        | 1,430,685                                            | 503,101                     | 1,933,786             |
| Transfers                                                       |                       |                         |                                          |                                        | (108,098)                                            | 108,098                     | -                     |
| <b>Total General Revenue and Transfers</b>                      |                       |                         |                                          |                                        | <b>111,020,668</b>                                   | <b>671,386</b>              | <b>111,692,054</b>    |
| Change in Net Position                                          |                       |                         |                                          |                                        | 26,560,326                                           | 13,740,168                  | 40,300,494            |
| Net Position at Beginning of Year, <i>as previous presented</i> |                       |                         |                                          |                                        | 321,773,459                                          | 229,792,113                 | 551,565,572           |
| Change in Accounting Principle                                  |                       |                         |                                          |                                        | (7,450,064)                                          | (326,376)                   | (7,776,440)           |
| Net Position at Beginning of Year, <i>as restated</i>           |                       |                         |                                          |                                        | <b>314,323,395</b>                                   | <b>229,465,737</b>          | <b>543,789,132</b>    |
| Net Position at End of Year                                     |                       |                         |                                          |                                        | <b>\$ 340,883,721</b>                                | <b>\$ 243,205,905</b>       | <b>\$ 584,089,626</b> |

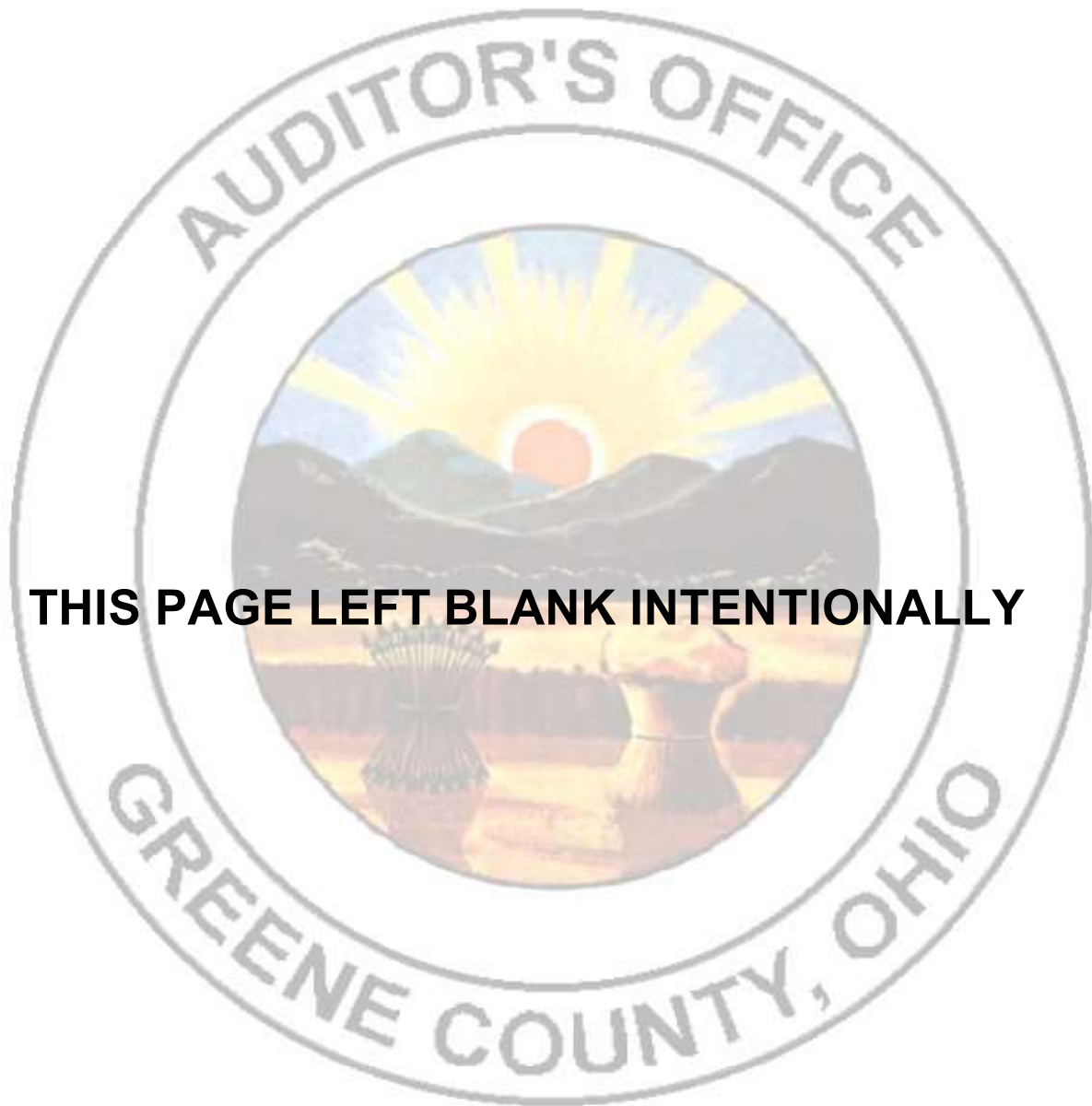
The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

|                                                                               | General              | Motor Vehicle<br>Road & Bridge | Jobs and<br>Family<br>Services | Board of<br>Developmental<br>Disabilities |
|-------------------------------------------------------------------------------|----------------------|--------------------------------|--------------------------------|-------------------------------------------|
| <b>ASSETS:</b>                                                                |                      |                                |                                |                                           |
| Equity in Pooled Cash and Cash Equivalents                                    | \$ 49,561,927        | \$ 18,782,603                  | \$ 29,399,746                  | \$ 32,557,945                             |
| Cash and Cash Equivalents in Segregated Accounts                              | 82,935               | 145                            | -                              | -                                         |
| Receivables (Net of Allowance for Uncollectable):                             |                      |                                |                                |                                           |
| Sales Taxes                                                                   | 6,155,162            | -                              | -                              | -                                         |
| Property Taxes                                                                | 15,633,129           | 1,050,100                      | 6,502,876                      | 13,941,110                                |
| Accounts                                                                      | 58,453               | -                              | 35,280                         | -                                         |
| Accrued Interest                                                              | 1,125,513            | 50,130                         | -                              | -                                         |
| Interfund Receivable                                                          | 4,469,374            | -                              | -                              | -                                         |
| Prepaid Items                                                                 | 365,449              | 118,212                        | 49,811                         | 3,209,729                                 |
| Material and Supplies Inventory                                               | -                    | -                              | -                              | -                                         |
| Due From Other Governments                                                    | 3,686,266            | 4,475,201                      | 1,616,730                      | 1,878,581                                 |
| <b>Total Assets</b>                                                           | <b>\$ 81,138,208</b> | <b>\$ 24,476,391</b>           | <b>\$ 37,604,443</b>           | <b>\$ 51,587,365</b>                      |
| <b>LIABILITIES:</b>                                                           |                      |                                |                                |                                           |
| Accounts Payable                                                              | \$ 687,874           | \$ 312,805                     | \$ 1,407,187                   | \$ 192,173                                |
| Accrued Wages and Benefits                                                    | 1,905,715            | 160,125                        | 397,588                        | 402,553                                   |
| Interfund Payable                                                             | -                    | -                              | -                              | -                                         |
| Unearned Revenue                                                              | -                    | -                              | -                              | -                                         |
| <b>Total Liabilities</b>                                                      | <b>2,593,589</b>     | <b>472,930</b>                 | <b>1,804,775</b>               | <b>594,726</b>                            |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                         |                      |                                |                                |                                           |
| Property Taxes                                                                | 15,824,581           | 1,069,098                      | 6,617,115                      | 14,206,676                                |
| Unavailable Revenue                                                           | 3,091,549            | 3,022,003                      | 738,320                        | 2,128,077                                 |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>18,916,130</b>    | <b>4,091,101</b>               | <b>7,355,435</b>               | <b>16,334,753</b>                         |
| <b>FUND BALANCES:</b>                                                         |                      |                                |                                |                                           |
| Nonspendable                                                                  | 1,569,429            | 118,212                        | 49,811                         | 3,209,729                                 |
| Restricted                                                                    | -                    | 19,794,148                     | 28,394,422                     | 31,448,157                                |
| Committed                                                                     | -                    | -                              | -                              | -                                         |
| Assigned                                                                      | 517,181              | -                              | -                              | -                                         |
| Unassigned                                                                    | 57,541,879           | -                              | -                              | -                                         |
| <b>Total Fund Balances</b>                                                    | <b>59,628,489</b>    | <b>19,912,360</b>              | <b>28,444,233</b>              | <b>34,657,886</b>                         |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 81,138,208</b> | <b>\$ 24,476,391</b>           | <b>\$ 37,604,443</b>           | <b>\$ 51,587,365</b>                      |

The notes to the financial statements are an integral part of this statement.

| American<br>Rescue Plan | Jail<br>Construction | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------|----------------------|-----------------------------------|--------------------------------|
| \$ 11,299,605           | \$ 31,629,632        | \$ 55,353,562                     | \$ 228,585,020                 |
| -                       | -                    | 1,395,273                         | 1,478,353                      |
| -                       | -                    | -                                 | 6,155,162                      |
| -                       | -                    | 11,504,439                        | 48,631,654                     |
| -                       | -                    | 10,592                            | 104,325                        |
| -                       | -                    | 1,289                             | 1,176,932                      |
| -                       | -                    | -                                 | 4,469,374                      |
| -                       | -                    | 73,581                            | 3,816,782                      |
| -                       | -                    | 4,809                             | 4,809                          |
| -                       | -                    | 1,830,940                         | 13,487,718                     |
| <u>\$ 11,299,605</u>    | <u>\$ 31,629,632</u> | <u>\$ 70,174,485</u>              | <u>\$ 307,910,129</u>          |
| <br>                    |                      |                                   |                                |
| \$ 86,053               | \$ 8,960,344         | \$ 856,337                        | \$ 12,502,773                  |
| -                       | -                    | 395,564                           | 3,261,545                      |
| -                       | -                    | 1,469,374                         | 1,469,374                      |
| <u>11,209,109</u>       | <u>-</u>             | <u>-</u>                          | <u>11,209,109</u>              |
| <u>11,295,162</u>       | <u>8,960,344</u>     | <u>2,721,275</u>                  | <u>28,442,801</u>              |
| <br>                    |                      |                                   |                                |
| -                       | -                    | 11,725,778                        | 49,443,248                     |
| -                       | -                    | 1,428,447                         | 10,408,396                     |
| -                       | -                    | 13,154,225                        | 59,851,644                     |
| <br>                    |                      |                                   |                                |
| -                       | -                    | 149,190                           | 5,096,371                      |
| 4,443                   | 1,629,632            | 28,362,497                        | 109,633,299                    |
| -                       | 21,039,656           | 25,787,298                        | 46,826,954                     |
| -                       | -                    | -                                 | 517,181                        |
| -                       | -                    | -                                 | 57,541,879                     |
| <u>4,443</u>            | <u>22,669,288</u>    | <u>54,298,985</u>                 | <u>219,615,684</u>             |
| <br>                    |                      |                                   |                                |
| <u>\$ 11,299,605</u>    | <u>\$ 31,629,632</u> | <u>\$ 70,174,485</u>              | <u>\$ 307,910,129</u>          |



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

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

Total fund balances - governmental funds \$ 219,615,684

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consisted of:

|                                          |                   |             |
|------------------------------------------|-------------------|-------------|
| Nondepreciable capital assets            | 174,031,076       |             |
| Depreciable and right-to-use assets, net | <u>29,499,416</u> | 203,530,492 |

|                                                                                                                                                |  |            |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|------------|
| Other long-term assets that are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds. |  | 10,408,396 |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|------------|

|                                                                                                                                                                                                                                             |  |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------|
| Internal service funds are used by management to charge the cost of health insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. |  | 10,843,158 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------|

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

|                                            |                  |              |
|--------------------------------------------|------------------|--------------|
| General obligation bonds                   | (8,990,000)      |              |
| Sales tax revenue bonds                    | (28,950,000)     |              |
| Leases payable                             | (635,564)        |              |
| Compensated absences                       | (12,847,754)     |              |
| Accrued interest payable on long-term debt | <u>(137,526)</u> | (51,560,844) |

Governmental funds report the effect of premiums, discounts, refunding and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

|                                      |                  |           |
|--------------------------------------|------------------|-----------|
| Deferred charge on refunding         | 354,294          |           |
| Premiums on general obligation bonds | (342,619)        |           |
| Premiums on sales tax revenue bonds  | <u>(584,285)</u> | (572,610) |

The net pension liability is not due and payable in the current period; the net OPEB asset is not available to pay for current period expenditures, therefore, the liability, the asset, and related deferred outflows/inflows are not reported in the funds:

|                             |                  |                     |
|-----------------------------|------------------|---------------------|
| Deferred outflows - pension | 24,046,271       |                     |
| Deferred outflows - OPEB    | 2,233,294        |                     |
| Deferred inflows - pension  | (1,376,695)      |                     |
| Deferred inflows - OPEB     | (1,486,073)      |                     |
| Net pension liability       | (77,372,165)     |                     |
| Net OPEB asset              | <u>2,574,813</u> | <u>(51,380,555)</u> |

|                                         |  |                       |
|-----------------------------------------|--|-----------------------|
| Net position of governmental activities |  | <u>\$ 340,883,721</u> |
|-----------------------------------------|--|-----------------------|

The notes to the financial statements are an integral part of this statement.

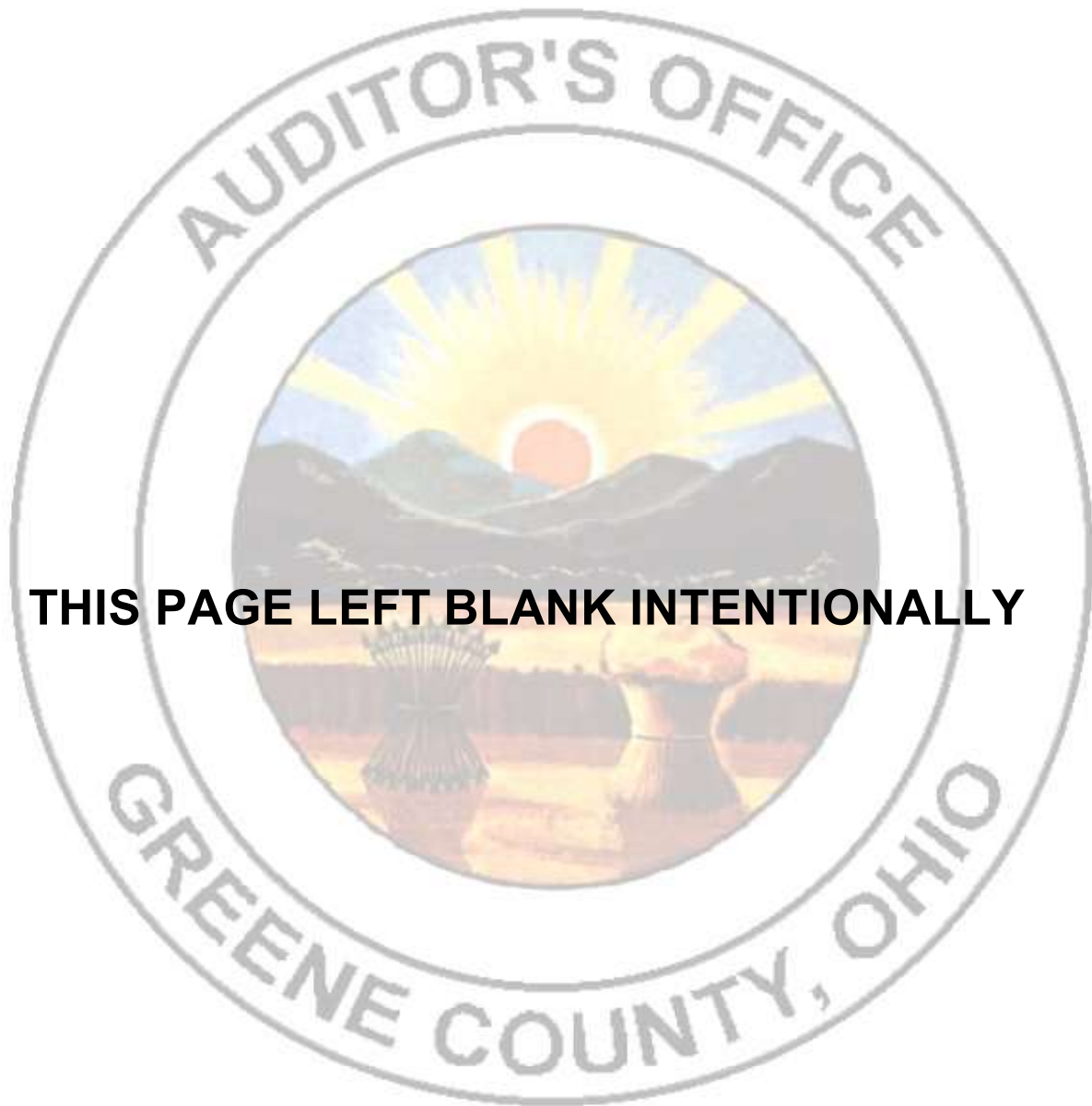


**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                              | General              | Motor Vehicle<br>Road & Bridge | Jobs and<br>Family<br>Services | Board of<br>Developmental<br>Disabilities |
|--------------------------------------------------------------|----------------------|--------------------------------|--------------------------------|-------------------------------------------|
| <b>REVENUES:</b>                                             |                      |                                |                                |                                           |
| Taxes:                                                       |                      |                                |                                |                                           |
| Property                                                     | \$ 13,918,651        | \$ 936,557                     | \$ 6,121,076                   | \$ 12,456,569                             |
| Sales                                                        | 36,967,796           | -                              | -                              | -                                         |
| Other                                                        | 193                  | -                              | -                              | -                                         |
| Special Assessments                                          | -                    | 22,183                         | -                              | -                                         |
| Charges for Services                                         | 9,701,454            | 243,985                        | 714,693                        | -                                         |
| Licenses and Permits                                         | 1,129,851            | -                              | -                              | -                                         |
| Fines and Forfeitures                                        | 354,649              | 96,331                         | -                              | -                                         |
| Intergovernmental                                            | 8,273,786            | 10,762,722                     | 14,810,687                     | 4,210,899                                 |
| Interest                                                     | 14,446,690           | 316,021                        | -                              | -                                         |
| Other                                                        | 716,258              | 39,356                         | 239,835                        | 21,488                                    |
| Total Revenues                                               | <u>85,509,328</u>    | <u>12,417,155</u>              | <u>21,886,291</u>              | <u>16,688,956</u>                         |
| <b>EXPENDITURES:</b>                                         |                      |                                |                                |                                           |
| Current:                                                     |                      |                                |                                |                                           |
| General Government:                                          |                      |                                |                                |                                           |
| Legislative and Executive                                    | 19,194,115           | -                              | -                              | -                                         |
| Judicial                                                     | 10,497,090           | -                              | -                              | -                                         |
| Public Safety                                                | 21,828,385           | -                              | -                              | -                                         |
| Public Works                                                 | 144,867              | 12,005,310                     | -                              | -                                         |
| Health                                                       | 468,386              | -                              | -                              | 17,177,208                                |
| Human Services                                               | 1,150,456            | -                              | 22,032,359                     | -                                         |
| Conservation and Recreation                                  | 2,961,007            | -                              | -                              | -                                         |
| Community and Economic Development                           | 740,900              | -                              | -                              | -                                         |
| Capital Outlay                                               | -                    | -                              | -                              | -                                         |
| Debt Service:                                                |                      |                                |                                |                                           |
| Principal Retirement                                         | 87,794               | -                              | 53,876                         | 53,818                                    |
| Interest and Fiscal Charges                                  | 7,599                | -                              | 1,624                          | 8,520                                     |
| Total Expenditures                                           | <u>57,080,599</u>    | <u>12,005,310</u>              | <u>22,087,859</u>              | <u>17,239,546</u>                         |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 28,428,729           | 411,845                        | (201,568)                      | (550,590)                                 |
| <b>OTHER FINANCING SOURCES AND (USES):</b>                   |                      |                                |                                |                                           |
| Transfers In                                                 | -                    | -                              | 285,492                        | -                                         |
| Transfers Out                                                | (19,144,014)         | -                              | -                              | -                                         |
| Proceeds from Sale of Assets                                 | 4,082                | 61,637                         | -                              | -                                         |
| Total Other Financing Sources and (Uses)                     | <u>(19,139,932)</u>  | <u>61,637</u>                  | <u>285,492</u>                 | <u>-</u>                                  |
| Net Change in Fund Balance                                   | 9,288,797            | 473,482                        | 83,924                         | (550,590)                                 |
| Fund Balance at Beginning of Year                            | <u>50,339,692</u>    | <u>19,438,878</u>              | <u>28,360,309</u>              | <u>35,208,476</u>                         |
| Fund Balance at End of Year                                  | <u>\$ 59,628,489</u> | <u>\$ 19,912,360</u>           | <u>\$ 28,444,233</u>           | <u>\$ 34,657,886</u>                      |

The notes to the financial statements are an integral part of this statement.

| American<br>Rescue Plan | Jail<br>Construction | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------|----------------------|-----------------------------------|--------------------------------|
| \$ -                    | \$ -                 | \$ 12,167,912                     | \$ 45,600,765                  |
| -                       | -                    | -                                 | 36,967,796                     |
| -                       | -                    | 1,537,277                         | 1,537,470                      |
| -                       | -                    | 436,041                           | 458,224                        |
| -                       | -                    | 6,452,379                         | 17,112,511                     |
| -                       | -                    | 105,927                           | 1,235,778                      |
| -                       | -                    | 401,095                           | 852,075                        |
| 3,738,539               | -                    | 8,164,950                         | 49,961,583                     |
| -                       | -                    | 63,716                            | 14,826,427                     |
| <u>15,000</u>           | <u>-</u>             | <u>435,532</u>                    | <u>1,467,469</u>               |
| <u>3,753,539</u>        | <u>-</u>             | <u>29,764,829</u>                 | <u>170,020,098</u>             |
| 3,753,539               | -                    | 1,984,018                         | 24,931,672                     |
| -                       | -                    | 4,768,820                         | 15,265,910                     |
| -                       | -                    | 3,704,376                         | 25,532,761                     |
| -                       | -                    | -                                 | 12,150,177                     |
| -                       | -                    | 7,704,203                         | 25,349,797                     |
| -                       | -                    | 6,712,037                         | 29,894,852                     |
| -                       | -                    | 2,096,172                         | 5,057,179                      |
| -                       | -                    | 2,968,081                         | 3,708,981                      |
| -                       | 36,104,180           | 3,865,144                         | 39,969,324                     |
| -                       | -                    | 2,025,000                         | 2,220,488                      |
| -                       | -                    | <u>1,654,709</u>                  | <u>1,672,452</u>               |
| <u>3,753,539</u>        | <u>36,104,180</u>    | <u>37,482,560</u>                 | <u>185,753,593</u>             |
| -                       | (36,104,180)         | (7,717,731)                       | (15,733,495)                   |
| -                       | -                    | 18,725,652                        | 19,011,144                     |
| -                       | -                    | (50,000)                          | (19,194,014)                   |
| -                       | -                    | -                                 | 65,719                         |
| -                       | -                    | <u>18,675,652</u>                 | <u>(117,151)</u>               |
| -                       | (36,104,180)         | 10,957,921                        | (15,850,646)                   |
| <u>4,443</u>            | <u>58,773,468</u>    | <u>43,341,064</u>                 | <u>235,466,330</u>             |
| <u>\$ 4,443</u>         | <u>\$ 22,669,288</u> | <u>\$ 54,298,985</u>              | <u>\$ 219,615,684</u>          |



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE 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 \$ (15,850,646)

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

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are:

|                                       |                    |            |
|---------------------------------------|--------------------|------------|
| Capital asset additions               | 39,746,423         |            |
| Depreciation and amortization expense | <u>(2,233,005)</u> | 37,513,418 |

In the statement of activities, only the gain or loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net cost of assets sold. (25,877)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. (822,626)

Repayment of long-term debt is an expenditure in the governmental funds, whereas the repayment reduces long-term debt in the statement of net position. 2,220,488

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

|                                               |                |         |
|-----------------------------------------------|----------------|---------|
| Accrued interest on long-term debt            | 367            |         |
| Amortization of deferred charges on refunding | (65,512)       |         |
| Amortization of bonds premiums                | 86,275         |         |
| Compensated absences                          | <u>178,097</u> | 199,227 |

The internal service fund is used by management to charge the costs of health insurance to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities 2,898,091

Contractually required employer pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports this amount as deferred outflows. 7,164,686

Except for amounts reported as deferred inflows/outflows, changes in net pension liability and net OPEB asset are reported as pension and OPEB expenses in the statement of activities:

|         |                |                    |
|---------|----------------|--------------------|
| Pension | (7,109,093)    |                    |
| OPEB    | <u>372,658</u> | <u>(6,736,435)</u> |

Change in net position of governmental activities \$ 26,560,326

The notes to the financial statements are an integral part of this statement.

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

|                                            | Budgeted Amounts     |                      |                      | Variance with        |
|--------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                            | Original             | Final                | Actual               | Final Budget         |
| <b>REVENUES:</b>                           |                      |                      |                      |                      |
| Taxes:                                     |                      |                      |                      |                      |
| Property                                   | \$ 13,595,000        | \$ 13,595,000        | \$ 13,678,339        | \$ 83,339            |
| Sales                                      | 35,000,000           | 35,000,000           | 36,871,106           | 1,871,106            |
| Charges for Services                       | 6,861,820            | 6,861,820            | 8,401,106            | 1,539,286            |
| Licenses and Permits                       | 1,019,500            | 1,019,500            | 1,133,039            | 113,539              |
| Fines and Forfeitures                      | 229,900              | 229,900              | 365,242              | 135,342              |
| Intergovernmental                          | 6,761,400            | 6,761,400            | 6,850,109            | 88,709               |
| Interest                                   | 6,110,300            | 6,110,300            | 10,175,860           | 4,065,560            |
| Other                                      | 256,600              | 256,600              | 570,440              | 313,840              |
| Total Revenues                             | <u>69,834,520</u>    | <u>69,834,520</u>    | <u>78,045,241</u>    | <u>8,210,721</u>     |
| <b>EXPENDITURES:</b>                       |                      |                      |                      |                      |
| Current:                                   |                      |                      |                      |                      |
| General Government:                        |                      |                      |                      |                      |
| Legislative and Executive                  | 21,355,780           | 21,011,031           | 19,549,426           | 1,461,605            |
| Judicial                                   | 9,284,876            | 9,312,936            | 9,046,620            | 266,316              |
| Public Safety                              | 22,428,608           | 22,722,136           | 22,239,047           | 483,089              |
| Public Works                               | 165,342              | 165,342              | 142,726              | 22,616               |
| Health                                     | 519,599              | 519,599              | 519,269              | 330                  |
| Human Services                             | 1,100,819            | 1,126,197            | 1,099,593            | 26,604               |
| Conservation and Recreation                | 3,181,801            | 3,176,847            | 2,981,592            | 195,255              |
| Community and Economic Development         | 1,300,237            | 1,300,044            | 738,671              | 561,373              |
| Total Expenditures                         | <u>59,337,062</u>    | <u>59,334,132</u>    | <u>56,316,944</u>    | <u>3,017,188</u>     |
| Excess of Revenues Over Expenditures       | 10,497,458           | 10,500,388           | 21,728,297           | 11,227,909           |
| <b>OTHER FINANCING SOURCES AND (USES):</b> |                      |                      |                      |                      |
| Transfers In                               | 707,967              | 707,967              | 807,946              | 99,979               |
| Transfers Out                              | (4,500,706)          | (19,402,780)         | (19,294,013)         | 108,767              |
| Advances In                                | -                    | -                    | 145,000              | 145,000              |
| Advances Out                               | (165,000)            | (547,000)            | (548,950)            | (1,950)              |
| Proceeds from Sale of Capital Assets       | -                    | -                    | 4,082                | 4,082                |
| Repayment of Loans to Other Governments    | -                    | (10,000)             | (10,000)             | -                    |
| Loans to Other Governments                 | -                    | -                    | 10,000               | 10,000               |
| Total Other Financing Sources and (Uses)   | <u>(3,957,739)</u>   | <u>(19,251,813)</u>  | <u>(18,885,935)</u>  | <u>365,878</u>       |
| Net Change in Fund Balance                 | 6,539,719            | (8,751,425)          | 2,842,362            | <u>\$ 11,593,787</u> |
| Fund Balance at Beginning of Year          | 46,432,620           | 46,432,620           | 46,432,620           |                      |
| Prior Year Encumbrances Appropriated       | 1,173,119            | 1,173,119            | 1,173,119            |                      |
| Fund Balance at End of Year                | <u>\$ 54,145,458</u> | <u>\$ 38,854,314</u> | <u>\$ 50,448,101</u> |                      |

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts     |                     |                      | Variance with       |
|--------------------------------------|----------------------|---------------------|----------------------|---------------------|
|                                      | Original             | Final               | Actual               | Final Budget        |
| <b>REVENUES:</b>                     |                      |                     |                      |                     |
| Taxes:                               |                      |                     |                      |                     |
| Property                             | \$ 919,000           | \$ 919,000          | \$ 918,465           | \$ (535)            |
| Special Assessments                  | 23,000               | 23,000              | 22,183               | (817)               |
| Charges for Services                 | 362,000              | 362,000             | 243,985              | (118,015)           |
| Fines and Forfeitures                | 120,000              | 120,000             | 98,263               | (21,737)            |
| Intergovernmental                    | 8,906,000            | 10,650,578          | 10,755,647           | 105,069             |
| Interest                             | 100,000              | 100,000             | 312,194              | 212,194             |
| Other                                | 39,000               | 39,000              | 39,356               | 356                 |
| Total Revenues                       | <u>10,469,000</u>    | <u>12,213,578</u>   | <u>12,390,093</u>    | <u>176,515</u>      |
| <b>EXPENDITURES:</b>                 |                      |                     |                      |                     |
| Current:                             |                      |                     |                      |                     |
| Public Works                         | <u>17,207,273</u>    | <u>21,109,673</u>   | <u>13,455,289</u>    | <u>7,654,384</u>    |
| Excess of Expenditures Over Revenues | (6,738,273)          | (8,896,095)         | (1,065,196)          | 7,830,899           |
| <b>OTHER FINANCING SOURCES:</b>      |                      |                     |                      |                     |
| Proceeds from Sale of Capital Assets | <u>-</u>             | <u>-</u>            | <u>61,637</u>        | <u>61,637</u>       |
| Net Change in Fund Balance           | (6,738,273)          | (8,896,095)         | (1,003,559)          | <u>\$ 7,892,536</u> |
| Fund Balance at Beginning of Year    | 17,245,068           | 17,245,068          | 17,245,068           |                     |
| Prior Year Encumbrances Appropriated | <u>1,611,970</u>     | <u>1,611,970</u>    | <u>1,611,970</u>     |                     |
| Fund Balance at End of Year          | <u>\$ 12,118,765</u> | <u>\$ 9,960,943</u> | <u>\$ 17,853,479</u> |                     |

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JOB AND FAMILY SERVICES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts     |                      |                      | Variance with       |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                   | Original             | Final                | Actual               | Final Budget        |
| REVENUES:                         |                      |                      |                      |                     |
| Taxes:                            |                      |                      |                      |                     |
| Property                          | \$ 5,684,000         | \$ 5,684,000         | \$ 6,012,778         | \$ 328,778          |
| Charges for Services              | 715,000              | 715,000              | 712,717              | (2,283)             |
| Intergovernmental                 | 14,993,000           | 14,993,000           | 14,587,162           | (405,838)           |
| Other                             | <u>118,750</u>       | <u>118,750</u>       | <u>209,441</u>       | <u>90,691</u>       |
| Total Revenues                    | <u>21,510,750</u>    | <u>21,510,750</u>    | <u>21,522,098</u>    | <u>11,348</u>       |
| EXPENDITURES:                     |                      |                      |                      |                     |
| Current:                          |                      |                      |                      |                     |
| Human Services                    | <u>20,054,804</u>    | <u>23,389,254</u>    | <u>21,638,724</u>    | <u>1,750,530</u>    |
| Excess (Deficiency) of Revenues   |                      |                      |                      |                     |
| Over (Under) Expenditures         | 1,455,946            | (1,878,504)          | (116,626)            | 1,761,878           |
| OTHER FINANCING SOURCES:          |                      |                      |                      |                     |
| Transfers In                      | <u>240,000</u>       | <u>240,000</u>       | <u>285,492</u>       | <u>45,492</u>       |
| Net Change in Fund Balance        | 1,695,946            | (1,638,504)          | 168,866              | <u>\$ 1,807,370</u> |
| Fund Balance at Beginning of Year | <u>28,739,095</u>    | <u>28,739,095</u>    | <u>28,739,095</u>    |                     |
| Fund Balance at End of Year       | <u>\$ 30,435,041</u> | <u>\$ 27,100,591</u> | <u>\$ 28,907,961</u> |                     |

The notes to the financial statements are an integral part of this statement.

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

|                                   | Budgeted Amounts     |                      |                      | Variance with       |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                   | Original             | Final                | Actual               | Final Budget        |
| REVENUES:                         |                      |                      |                      |                     |
| Taxes:                            |                      |                      |                      |                     |
| Property                          | \$ 12,226,241        | \$ 12,226,241        | \$ 12,202,203        | \$ (24,038)         |
| Intergovernmental                 | 4,125,500            | 4,125,500            | 4,268,247            | 142,747             |
| Other                             | 82,500               | 82,500               | 21,488               | (61,012)            |
| Total Revenues                    | <u>16,434,241</u>    | <u>16,434,241</u>    | <u>16,491,938</u>    | <u>57,697</u>       |
| EXPENDITURES:                     |                      |                      |                      |                     |
| Current:                          |                      |                      |                      |                     |
| Health                            | <u>18,908,575</u>    | <u>19,008,575</u>    | <u>16,816,744</u>    | <u>2,191,831</u>    |
| Excess Expenditures Over Revenues | (2,474,334)          | (2,574,334)          | (324,806)            | 2,249,528           |
| OTHER FINANCING USES:             |                      |                      |                      |                     |
| Transfers Out                     | <u>(1,000,000)</u>   | <u>(1,000,000)</u>   | -                    | <u>1,000,000</u>    |
| Net Change in Fund Balance        | (3,474,334)          | (3,574,334)          | (324,806)            | <u>\$ 3,249,528</u> |
| Fund Balance at Beginning of Year | <u>31,778,871</u>    | <u>31,778,871</u>    | <u>31,778,871</u>    |                     |
| Fund Balance at End of Year       | <u>\$ 28,304,537</u> | <u>\$ 28,204,537</u> | <u>\$ 31,454,065</u> |                     |

The notes to the financial statements are an integral part of this statement.



**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**AMERICAN RESCUE PLAN FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts     |                   |                   | Variance with |
|--------------------------------------|----------------------|-------------------|-------------------|---------------|
|                                      | Original             | Final             | Actual            | Final Budget  |
| REVENUES:                            |                      |                   |                   |               |
| Other                                | \$ -                 | \$ 15,000         | \$ 15,000         | \$ -          |
| EXPENDITURES:                        |                      |                   |                   |               |
| Current:                             |                      |                   |                   |               |
| General Government:                  |                      |                   |                   |               |
| Legislative and Executive            | 2,975,173            | 15,510,632        | 15,510,632        | -             |
| Net Change in Fund Balance           | (2,975,173)          | (15,495,632)      | (15,495,632)      | \$ -          |
| Fund Balance at Beginning of Year    | 12,625,532           | 12,625,532        | 12,625,532        |               |
| Prior Year Encumbrances Appropriated | 2,975,173            | 2,975,173         | 2,975,173         |               |
| Fund Balance at End of Year          | <u>\$ 12,625,532</u> | <u>\$ 105,073</u> | <u>\$ 105,073</u> |               |

The notes to the financial statements are an integral part of this statement.

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

|                                                                                                                                                              | Business-Type Activities |                       |                        | Governmental Activities |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------|------------------------|-------------------------|
|                                                                                                                                                              | Water                    | Sewer                 | Total Enterprise Funds | Internal Service Fund   |
| <b>ASSETS:</b>                                                                                                                                               |                          |                       |                        |                         |
| Current Assets:                                                                                                                                              |                          |                       |                        |                         |
| Equity in Pooled Cash and Cash Equivalents                                                                                                                   | \$ 11,797,252            | \$ 12,388,701         | \$ 24,185,953          | \$ 11,750,653           |
| Cash and Cash Equivalents in Segregated Accounts                                                                                                             | 996,922                  | 1,402,829             | 2,399,751              | -                       |
| Receivables (net of Allowance for Uncollectable):                                                                                                            |                          |                       |                        |                         |
| Accounts                                                                                                                                                     | 1,827,240                | 2,431,437             | 4,258,677              | 254,552                 |
| Special Assessments                                                                                                                                          | 1,540,252                | 2,568,134             | 4,108,386              | -                       |
| Interfund Receivable                                                                                                                                         | -                        | 462                   | 462                    | -                       |
| Prepaid Items                                                                                                                                                | 155,127                  | 186,552               | 341,679                | -                       |
| Material and Supplies Inventory                                                                                                                              | 560,884                  | 388,506               | 949,390                | -                       |
| Due From Other Governments                                                                                                                                   | -                        | 358,434               | 358,434                | -                       |
| Restricted Assets:                                                                                                                                           |                          |                       |                        |                         |
| Equity in Pooled Cash and Cash Equivalents                                                                                                                   | 15,912,181               | 20,428,166            | 36,340,347             | -                       |
| Cash and Cash Equivalents with Escrow Agents                                                                                                                 | -                        | 537,088               | 537,088                | -                       |
| <b>Total Current Assets</b>                                                                                                                                  | <b>32,789,858</b>        | <b>40,690,309</b>     | <b>73,480,167</b>      | <b>12,005,205</b>       |
| Noncurrent Assets:                                                                                                                                           |                          |                       |                        |                         |
| Nondepreciable Capital Assets                                                                                                                                | 70,501,167               | 14,037,332            | 84,538,499             | -                       |
| Depreciable Capital Assets, net                                                                                                                              | 73,164,852               | 152,565,208           | 225,730,060            | -                       |
| Net OPEB Asset                                                                                                                                               | 99,401                   | 116,626               | 216,027                | -                       |
| <b>Total Noncurrent Assets</b>                                                                                                                               | <b>143,765,420</b>       | <b>166,719,166</b>    | <b>310,484,586</b>     | <b>-</b>                |
| <b>Total Assets</b>                                                                                                                                          | <b>176,555,278</b>       | <b>207,409,475</b>    | <b>383,964,753</b>     | <b>12,005,205</b>       |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>                                                                                                                       |                          |                       |                        |                         |
| Deferred Charge on Refunding                                                                                                                                 | 1,186,237                | 1,600,608             | 2,786,845              | -                       |
| Pension                                                                                                                                                      | 928,305                  | 1,089,177             | 2,017,482              | -                       |
| OPEB                                                                                                                                                         | 86,216                   | 101,157               | 187,373                | -                       |
| <b>Total Deferred Outflows of Resources</b>                                                                                                                  | <b>2,200,758</b>         | <b>2,790,942</b>      | <b>4,991,700</b>       | <b>-</b>                |
| <b>LIABILITIES:</b>                                                                                                                                          |                          |                       |                        |                         |
| Current Liabilities:                                                                                                                                         |                          |                       |                        |                         |
| Accounts Payable                                                                                                                                             | 448,893                  | 505,786               | 954,679                | -                       |
| Claims Payable                                                                                                                                               | -                        | -                     | -                      | 687,311                 |
| Accrued Wages and Benefits                                                                                                                                   | 129,657                  | 171,563               | 301,220                | -                       |
| Accrued Interest Payable                                                                                                                                     | 35,406                   | 21,151                | 56,557                 | -                       |
| Interfund Payable                                                                                                                                            | 462                      | 3,000,000             | 3,000,462              | -                       |
| Compensated Absences-Current                                                                                                                                 | 53,500                   | 55,810                | 109,310                | -                       |
| General Obligation Bonds Payable-Current                                                                                                                     | 1,801,947                | 4,664,198             | 6,466,145              | -                       |
| Special Assessments Bonds Payable-Current                                                                                                                    | 101,127                  | 196,240               | 297,367                | -                       |
| OPWC Loans Payable-Current                                                                                                                                   | 21,385                   | 23,187                | 44,572                 | -                       |
| OWDA Loans Payable-Current                                                                                                                                   | 355,261                  | 3,525,124             | 3,880,385              | -                       |
| Current Liabilities Payable from Restricted Assets:                                                                                                          |                          |                       |                        |                         |
| Revenue Bonds Payable-Current                                                                                                                                | -                        | 478,909               | 478,909                | -                       |
| <b>Total Current Liabilities</b>                                                                                                                             | <b>2,947,638</b>         | <b>12,641,968</b>     | <b>15,589,606</b>      | <b>687,311</b>          |
| Noncurrent Liabilities:                                                                                                                                      |                          |                       |                        |                         |
| Compensated Absences-Noncurrent                                                                                                                              | 345,720                  | 362,563               | 708,283                | -                       |
| General Obligation Bonds Payable-Noncurrent                                                                                                                  | 16,891,970               | 8,020,273             | 24,912,243             | -                       |
| Revenue Bonds Payable-Noncurrent                                                                                                                             | -                        | 1,843,328             | 1,843,328              | -                       |
| Special Assessments Bonds Payable-Noncurrent                                                                                                                 | 1,120,168                | 1,482,318             | 2,602,486              | -                       |
| OPWC Loans Payable-Noncurrent                                                                                                                                | 345,968                  | 465,463               | 811,431                | -                       |
| OWDA Loans Payable-Noncurrent                                                                                                                                | 2,998,600                | 15,265,802            | 18,264,402             | -                       |
| Construction Commitments                                                                                                                                     | 64,990,550               | 9,771,246             | 74,761,796             | -                       |
| Net Pension Liability                                                                                                                                        | 2,986,949                | 3,504,574             | 6,491,523              | -                       |
| <b>Total Noncurrent Liabilities</b>                                                                                                                          | <b>89,679,925</b>        | <b>40,715,567</b>     | <b>130,395,492</b>     | <b>-</b>                |
| <b>Total Liabilities</b>                                                                                                                                     | <b>92,627,563</b>        | <b>53,357,535</b>     | <b>145,985,098</b>     | <b>687,311</b>          |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                                                                                                        |                          |                       |                        |                         |
| Pension                                                                                                                                                      | 53,147                   | 62,357                | 115,504                | -                       |
| OPEB                                                                                                                                                         | 57,370                   | 67,312                | 124,682                | -                       |
| <b>Total Deferred Inflows of Resources</b>                                                                                                                   | <b>110,517</b>           | <b>129,669</b>        | <b>240,186</b>         | <b>-</b>                |
| <b>NET POSITION:</b>                                                                                                                                         |                          |                       |                        |                         |
| Net Investment in Capital Assets                                                                                                                             | 56,444,657               | 122,467,060           | 178,911,717            | -                       |
| Restricted for Debt Service                                                                                                                                  | 456,591                  | 322,774               | 779,365                | -                       |
| Restricted for Capital Projects                                                                                                                              | 15,455,590               | 20,105,392            | 35,560,982             | -                       |
| Restricted for Postretirement Benefits                                                                                                                       | 99,401                   | 116,626               | 216,027                | -                       |
| Unrestricted                                                                                                                                                 | 13,561,717               | 13,701,361            | 27,263,078             | 11,317,894              |
| <b>Total Net Position</b>                                                                                                                                    | <b>\$ 86,017,956</b>     | <b>\$ 156,713,213</b> | <b>242,731,169</b>     | <b>\$ 11,317,894</b>    |
| Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time |                          |                       | 474,736                |                         |
| Net Position of Business-Type Activities                                                                                                                     |                          |                       | <u>\$ 243,205,905</u>  |                         |

The notes to the financial statements are an integral part of this statement.

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

|                                                                                                                           | Business-Type Activities |                       |                              | Governmental<br>Activities  |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------|------------------------------|-----------------------------|
|                                                                                                                           | Water                    | Sewer                 | Total<br>Enterprise<br>Funds | Internal<br>Service<br>Fund |
| OPERATING REVENUES:                                                                                                       |                          |                       |                              |                             |
| Charges for Services                                                                                                      | \$ 13,809,323            | \$ 23,636,088         | \$ 37,445,411                | \$ 17,123,446               |
| Special Assessments                                                                                                       | 148,575                  | 398,942               | 547,517                      | -                           |
| Other                                                                                                                     | 273,726                  | 229,375               | 503,101                      | -                           |
| Total Operating Revenues                                                                                                  | <u>14,231,624</u>        | <u>24,264,405</u>     | <u>38,496,029</u>            | <u>17,123,446</u>           |
| OPERATING EXPENSES:                                                                                                       |                          |                       |                              |                             |
| Personal Services                                                                                                         | 2,630,171                | 3,040,980             | 5,671,151                    | -                           |
| Pension and OPEB Expense                                                                                                  | 310,792                  | 203,647               | 514,439                      | -                           |
| Contractual Services                                                                                                      | 2,600,892                | 3,015,565             | 5,616,457                    | 14,030,754                  |
| Materials and Supplies                                                                                                    | 806,974                  | 3,272,183             | 4,079,157                    | -                           |
| Depreciation                                                                                                              | 2,915,936                | 5,895,935             | 8,811,871                    | -                           |
| Other                                                                                                                     | 69,280                   | 707,126               | 776,406                      | -                           |
| Total Operating Expenses                                                                                                  | <u>9,334,045</u>         | <u>16,135,436</u>     | <u>25,469,481</u>            | <u>14,030,754</u>           |
| Operating Income                                                                                                          | 4,897,579                | 8,128,969             | 13,026,548                   | 3,092,692                   |
| NON-OPERATING REVENUES (EXPENSES):                                                                                        |                          |                       |                              |                             |
| Investment Income                                                                                                         | 60,187                   | -                     | 60,187                       | -                           |
| Interest and Fiscal Charges                                                                                               | (1,449,012)              | (2,715,016)           | (4,164,028)                  | -                           |
| Total Non-Operating Revenues (Expenses)                                                                                   | <u>(1,388,825)</u>       | <u>(2,715,016)</u>    | <u>(4,103,841)</u>           | <u>-</u>                    |
| Income Before Transfers and Contributions                                                                                 | 3,508,754                | 5,413,953             | 8,922,707                    | 3,092,692                   |
| Transfers In                                                                                                              | 17,546                   | 90,552                | 108,098                      | 74,772                      |
| Capital Contributions from Developers                                                                                     | <u>1,801,124</u>         | <u>2,638,866</u>      | <u>4,439,990</u>             | <u>-</u>                    |
| Change in Net Position                                                                                                    | 5,327,424                | 8,143,371             | 13,470,795                   | 3,167,464                   |
| Net Position at Beginning of Year, <i>as previous presented</i>                                                           | 80,828,171               | 148,758,579           |                              | 8,150,430                   |
| Change in Accounting Principle                                                                                            | (137,639)                | (188,737)             |                              | -                           |
| Net Position at Beginning of Year, <i>as restated</i>                                                                     | <u>80,690,532</u>        | <u>148,569,842</u>    |                              | <u>8,150,430</u>            |
| Net Position at End of Year                                                                                               | <u>\$ 86,017,956</u>     | <u>\$ 156,713,213</u> |                              | <u>\$ 11,317,894</u>        |
| Adjustment for the net effect of the current year activity between<br>the internal service fund and the enterprise funds. |                          |                       | <u>269,373</u>               |                             |
| Change in Net Position of Business-Type Activities                                                                        |                          |                       | <u>\$ 13,740,168</u>         |                             |

The notes to the financial statements are an integral part of this statement.

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

|                                                                                  | Business-Type Activities |                      |                        | Governmental Activities |
|----------------------------------------------------------------------------------|--------------------------|----------------------|------------------------|-------------------------|
|                                                                                  | Water                    | Sewer                | Total Enterprise Funds | Internal Service Fund   |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                     |                          |                      |                        |                         |
| Received from Charges for Services                                               | \$ 13,430,231            | \$ 23,383,744        | \$ 36,813,975          | \$ 16,868,894           |
| Received from Other Operating Sources                                            | 574,173                  | 911,184              | 1,485,357              | -                       |
| Payments to Suppliers for Goods and Services                                     | (3,601,083)              | (6,076,480)          | (9,677,563)            | (14,568,125)            |
| Payments to Employees for Services                                               | (2,882,956)              | (3,373,808)          | (6,256,764)            | -                       |
| Payments for Other Operating Uses                                                | (69,280)                 | (707,126)            | (776,406)              | -                       |
| Net Cash Flows From Operating Activities                                         | <u>7,451,085</u>         | <u>14,137,514</u>    | <u>21,588,599</u>      | <u>2,300,769</u>        |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                          |                          |                      |                        |                         |
| Received from Other Funds                                                        | <u>18,008</u>            | <u>90,090</u>        | <u>108,098</u>         | <u>74,772</u>           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                 |                          |                      |                        |                         |
| Proceeds from Capital Related Debt                                               | 21,811,718               | 4,531,665            | 26,343,383             | -                       |
| Payments for Capital Acquisition                                                 | (22,372,297)             | (4,728,047)          | (27,100,344)           | -                       |
| Payments for Capital Related Debt Principal                                      | (2,574,238)              | (11,620,968)         | (14,195,206)           | -                       |
| Payments for Capital Related Debt Interest                                       | (1,562,553)              | (2,404,555)          | (3,967,108)            | -                       |
| Net Cash Flows from Capital and Related Financing Activities                     | <u>(4,697,370)</u>       | <u>(14,221,905)</u>  | <u>(18,919,275)</u>    | <u>-</u>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                     |                          |                      |                        |                         |
| Investment Income                                                                | <u>60,187</u>            | <u>-</u>             | <u>60,187</u>          | <u>-</u>                |
| Net Increase in Cash and Cash Equivalents                                        | 2,831,910                | 5,699                | 2,837,609              | 2,375,541               |
| Cash and Cash Equivalents, Beginning of Year                                     | 25,874,445               | 34,751,085           | 60,625,530             | 9,375,112               |
| Cash and Cash Equivalents, End of Year                                           | <u>\$ 28,706,355</u>     | <u>\$ 34,756,784</u> | <u>\$ 63,463,139</u>   | <u>\$ 11,750,653</u>    |
| <b>Reconciliation of Cash and Cash Equivalents:</b>                              |                          |                      |                        |                         |
| Equity in Pooled Cash and Cash Equivalents                                       | \$ 11,797,252            | \$ 12,388,701        | \$ 24,185,953          | \$ 11,750,653           |
| Cash and Cash Equivalents in Segregated Accounts                                 | 996,922                  | 1,402,829            | 2,399,751              | -                       |
| Restricted Equity in Pooled Cash and Cash Equivalents                            | 15,912,181               | 20,428,166           | 36,340,347             | -                       |
| Restricted Cash and Cash Equivalents with Escrow Agents                          | -                        | 537,088              | 537,088                | -                       |
|                                                                                  | <u>\$ 28,706,355</u>     | <u>\$ 34,756,784</u> | <u>\$ 63,463,139</u>   | <u>\$ 11,750,653</u>    |
| <b>Reconciliation of Operating Income to Net Cash From Operating Activities:</b> |                          |                      |                        |                         |
| Operating Income                                                                 | \$ 4,897,579             | \$ 8,128,969         | \$ 13,026,548          | \$ 3,092,692            |
| Depreciation Expense                                                             | 2,915,936                | 5,895,935            | 8,811,871              | -                       |
| (Increase) Decrease in Assets and Deferred Outflows:                             |                          |                      |                        |                         |
| Receivables                                                                      | (227,220)                | 30,523               | (196,697)              | (254,552)               |
| Prepaid Items                                                                    | (37,343)                 | (44,944)             | (82,287)               | -                       |
| Materials and Supplies Inventory                                                 | (174,988)                | 13,967               | (161,021)              | -                       |
| Net OPEB Asset                                                                   | (99,401)                 | (116,626)            | (216,027)              | -                       |
| Deferred Outflows of Resources - Pension and OPEB                                | 571,974                  | 801,221              | 1,373,195              | -                       |
| Increase (Decrease) in Liabilities and Deferred Inflows:                         |                          |                      |                        |                         |
| Accounts Payable                                                                 | 19,114                   | 242,245              | 261,359                | (13,923)                |
| Claims Payable                                                                   | -                        | -                    | -                      | (523,448)               |
| Accrued Wages and Benefits Payable                                               | 5,769                    | 26,937               | 32,706                 | -                       |
| Compensated Absences Payable                                                     | 40,353                   | (8,343)              | 32,010                 | -                       |
| Net Pension Liability                                                            | (419,798)                | (771,974)            | (1,191,772)            | -                       |
| Net OPEB Liability                                                               | (70,298)                 | (88,246)             | (158,544)              | -                       |
| Deferred Inflows of Resources - Pension and OPEB                                 | 29,408                   | 27,850               | 57,258                 | -                       |
| Net Cash From Operating Activities                                               | <u>\$ 7,451,085</u>      | <u>\$ 14,137,514</u> | <u>\$ 21,588,599</u>   | <u>\$ 2,300,769</u>     |
| <b>Noncash Capital and Related Financing Activities:</b>                         |                          |                      |                        |                         |
| Contributions of capital assets from developers                                  | <u>\$ 1,801,124</u>      | <u>\$ 2,638,866</u>  | <u>\$ 4,439,990</u>    | <u>\$ -</u>             |
| Capital additions funded by accounts payable                                     | <u>\$ 188,980</u>        | <u>\$ -</u>          | <u>\$ 188,980</u>      | <u>\$ -</u>             |

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**DECEMBER 31, 2024**

**ASSETS:**

|                                                  |                    |
|--------------------------------------------------|--------------------|
| Equity in Pooled Cash and Cash Equivalents       | \$ 31,018,302      |
| Cash and Cash Equivalents in Segregated Accounts | 2,968,482          |
| Taxes Receivable                                 | 339,929,213        |
| Special Assessments Receivable                   | 10,352,769         |
| Due From Other Governments                       | <u>7,213,084</u>   |
| Total Assets                                     | <u>391,481,850</u> |

**LIABILITIES:**

|                          |                   |
|--------------------------|-------------------|
| Due To Other Governments | <u>25,525,688</u> |
|--------------------------|-------------------|

**DEFERRED INFLOWS OF RESOURCES:**

|                                     |                    |
|-------------------------------------|--------------------|
| Property Taxes                      | 333,419,345        |
| Special Assessments                 | <u>10,352,769</u>  |
| Total Deferred Inflows of Resources | <u>343,772,114</u> |

**NET POSITION:**

|                                                                    |                             |
|--------------------------------------------------------------------|-----------------------------|
| Restricted for Individuals, Organizations<br>and Other Governments | <u><u>\$ 22,184,048</u></u> |
|--------------------------------------------------------------------|-----------------------------|

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF CHANGE IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**ADDITIONS:**

|                                                      |                    |
|------------------------------------------------------|--------------------|
| Amounts Received as Fiscal Agent                     | \$ 22,791,805      |
| Property Taxes Collected for Other Government        | 314,975,080        |
| Special Assessment Collections for Other Governments | 4,609,462          |
| Intergovernmental                                    | 14,347,122         |
| Licenses, Permits and Fees for Other Governments     | 19,452,185         |
| Fines and Forfeitures for Other Governments          | 294,608            |
| Sheriff Sales Collections for Others                 | 3,881,160          |
| Other                                                | 724,679            |
| Total Additions                                      | <u>381,076,101</u> |

**DEDUCTIONS:**

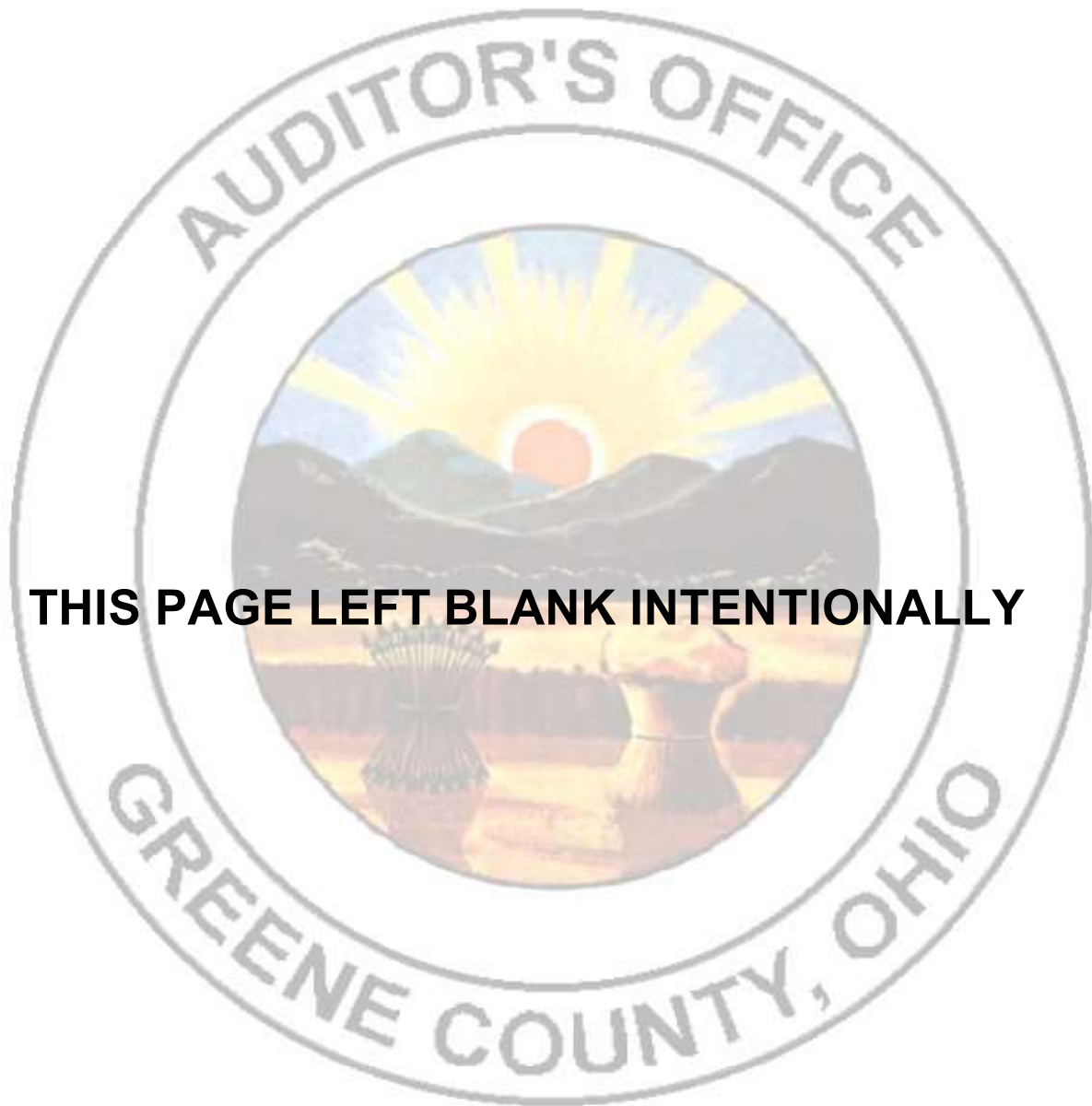
|                                                               |                    |
|---------------------------------------------------------------|--------------------|
| Distributions as Fiscal Agent                                 | 19,260,108         |
| Property Taxes Distributions to Other Government              | 300,277,392        |
| Special Assessment Distributions to Other Governments         | 4,487,110          |
| Distributions of State Funds to Other Governments             | 34,728,140         |
| Licenses, Permits and Fees Distributions to Other Governments | 19,229,329         |
| Fines and Forfeitures Distributions to Other Governments      | 128,665            |
| Sheriff Sales Distributions to Others                         | 4,128,724          |
| Distributions to Individuals                                  | 761,876            |
| Total Deductions                                              | <u>383,001,344</u> |

|                            |             |
|----------------------------|-------------|
| Net Change in Net Position | (1,925,243) |
|----------------------------|-------------|

|                                   |                   |
|-----------------------------------|-------------------|
| Net Position at Beginning of Year | <u>24,109,291</u> |
|-----------------------------------|-------------------|

|                             |                             |
|-----------------------------|-----------------------------|
| Net Position at End of Year | <u><u>\$ 22,184,048</u></u> |
|-----------------------------|-----------------------------|

The notes to the financial statements are an integral part of this statement.



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A—REPORTING ENTITY**

**Financial Reporting Entity:** Greene County is a political subdivision of the State of Ohio formed by an action of the Ohio General Assembly in 1803. The Board of County Commissioners consists of three members and is the legal and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. There are also two Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, and one Probate Court Judge.

The County's basic financial statements include accounts of all officials and activities described above and all other County operations. The County's major operations include human and social services, certain health care and community assistance services, a civil and criminal justice system, road and bridge maintenance, public safety, and general administrative services. In addition, the County operates a water and sewer system.

**Component Units:** As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 39, and 61 in defining the reporting entity. Based on these criteria, the County has no component units.

**Related Organizations:** Greene County officials are responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments of the following organizations:

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2024, the County did not contribute any money to the Park District.

Greene County Public Library Board - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners. During 2024, the County did not contribute any money to the Library.

Greene County Transit Board - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2024, the County paid the Transit Board \$364,657 for services provided under this contract.

Metropolitan Housing Authority - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$12,058 in 2024. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority - The County Commissioners appoint all seven members of the Authority's Board. In 2024, the County provided \$57,401 in an operating grant to the Authority.



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE A—REPORTING ENTITY** (continued)

The County Commissioners do not appoint any members to the boards of the Greene County Agricultural Society or Greene Memorial Hospital. However, the County is related financially with each entity in that the County may act as guarantor of debt issued by both organizations.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Greene County. Accordingly, the activity of the following districts is presented as custodial funds within the County's financial statements:

- Greene County Park District
- Greene County Combined Health District
- Greene County Family and Children First Council
- Greene County Soil and Water Conservation District
- Greene County Regional Planning Commission

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

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

**Basis of Presentation**

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

Government-Wide Financial statements

The government-wide financial statements, the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the primary government. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The exceptions to this general rule are charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Fund Financial Statements

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

**Fund Accounting**

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

Governmental Funds

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

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

Motor Vehicle Road and Bridge (MVGT) Fund - This fund accounts for monies received by the County for state gasoline tax, vehicle registration fees and a property tax levy used for County road and bridge maintenance, construction and improvements.

Job and Family Services Fund - This fund accounts for a number of state and federal grants as well as a property tax levy used to provide programs that benefit disadvantaged youth, public assistance to general relief recipients, and to pay providers of medical assistance and certain public social services.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Board of Developmental Disabilities Fund - This fund is used to account for federal and state grants and a property tax levy in order to provide care and services to individuals who are developmentally disabled.

American Rescue Plan Fund - This fund accounts for any monies received by the federal or state governments to help recover from the economic and health effects of the COVID-19 pandemic.

Jail Construction Fund - This fund uses resources from the County, the County sales tax revenue bonds and the State for the construction of a new jail facility.

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

Proprietary Funds

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

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

Water Fund - This fund is used to account for revenues and expenses related to water services provided to individuals for water operations.

Sewer Fund - This fund is used to account for revenues and expenses related to sewer services provided to individuals for waste water operations.

Internal Service Fund - Internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund reports health insurance activity.

Fiduciary Funds

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**Measurement Focus**

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

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

**Basis of Accounting**

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Revenues-Exchange and Nonexchange Transactions

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts associated with the pension and other postemployment benefit (OPEB) plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2024, but which were levied to finance the subsequent year's operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes G and H to the basic financial statements.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, provided current financial resources are to be used. As a result, compensated absences and most claims and judgment are not recorded as expenditures or liabilities until current financial resources are required. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**Budgetary Accounting and Control**

Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2024 are included in the final budget amounts presented in the budget to actual comparisons.

The County maintains budgetary control within an organizational unit and fund by not allowing expenditures and encumbrances to exceed appropriations at the object level (legal level of control). Unencumbered and unexpended appropriations lapse at year end. Encumbrances outstanding at year end are carried forward to the following year. The prior year appropriations corresponding to these encumbrances are also carried forward as part of the budgetary authority for the next year and are included in the budget amounts shown in the budget to actual comparisons.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue sources are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (Non-GAAP Basis) and Actual.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**Pooled Cash and Cash Equivalents and Related Investments**

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, commercial paper, and Greene Towne Center bonds. Except for nonparticipating investment contracts, investments are recorded at fair value. Nonparticipating investment contracts, such as repurchase agreements and nonnegotiable certificates of deposit, are reported at cost. Interest earned on investments is accrued as earned and distributed to funds eligible to receive interest by the ORC utilizing a formula based on the average balance of cash and cash equivalents of all funds. For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The County has invested funds in the State Treasury Asset reserve of Ohio (STAR Ohio) during 2024. 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 their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the County's investments in STAR Ohio and open-end mutual funds, fair value is determined by the share price. STAR Ohio reserves the right to limit participation 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 the year ended December 31, 2024, there were no limitations or restrictions on any particular withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

**Inventory of Supplies**

Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenditures/expenses in the enterprise funds when used.

**Prepaid Items**

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**Restricted Assets**

Restricted assets occur only in the water and sewer funds. They consist of funds reserved for the debt service requirements on water and sewer bond issues and funds reserved for the purpose of future construction.

**Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are valued at their acquisition value as of the date received. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The County depreciates assets on a straight line basis using the following estimated useful lives:

| <u>Description</u>                     | <u>Estimated Lives</u> |
|----------------------------------------|------------------------|
| Equipment, Furniture and Fixtures      | 5 – 50 years           |
| Buildings, Structures and Improvements | 30 – 50 years          |
| Improvements Other Than Buildings      | 30 – 50 years          |

Infrastructure assets are reported as part of Capital Assets Not Being Depreciated in the governmental activities column. Infrastructure reported in the governmental activities column consists of County roads and bridges. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, expenses made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenses for additions or improvement are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information. Infrastructure in the business-type activities column is classified as improvements other than buildings and consists of water and sewer lines. The County is reporting intangible right to use assets related to leased buildings, structures and Improvements as well as furniture, fixtures, and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**Accrued Wages and Benefits and Long-Term Liabilities**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and contractually required pension and OPEB obligations are reported in the governmental fund financial statements only to the extent they are due and payable at year end. Also, bonds, long-term loans, and lease payables are not recognized as a liability in the governmental fund financial statements until payment is due.



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund. Also, all such obligations are reported in the entity-wide statements.

**Bond Discounts and Premiums**

On the government-wide financial statements (and in the enterprise funds), bond premiums and discounts are amortized over the term of the bonds using the straight-line (bonds outstanding) method, which approximates the effective interest method. Bond premiums/discounts are presented as additions/reductions to the face amount of bonds payable.

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

**Pension and Other Postemployment Benefits (OPEB)**

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

**Special Assessments**

The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2024 is \$77,687.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**Interest Income**

Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2024, interest earnings credited to the General Fund prior to fair value recognition amounted to \$14,446,690, including \$7,933,357 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$316,021. Nonmajor governmental funds earned \$63,716 in interest earnings.

**Compensated Absences**

The County adopted GASB Statement No. 101, *Compensated Absences*. A liability for compensated absences is recorded for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on these criteria, vacation and sick leave qualify for liability recognition.

A liability for compensated absences is recorded as incurred in the statements of net position using a first-in, first-out flow assumption, where the oldest accumulated leave is the leave used first. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or terminations. The liability for compensated absences includes salary-related benefits, where applicable.

County employees earn the same sick leave rate, but vacation rates vary depending on length of service and departmental policy. Upon retirement after a minimum of ten (10) years of service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate.

Compensated absences are accrued when incurred in the government-wide financial statements and in the proprietary funds. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. Compensated absences and Net Pension and OPEB Liabilities will be paid from the General Fund, Motor Vehicle Road & Bridge, Dog & Kennel, Department of Job & Family Services, Board of Developmental Disabilities, Other Legislative and Executive Programs, Conservation and Recreation Programs, Community and Economic Development Programs, Public Safety Programs, Juvenile Court Programs, Common Pleas Court Programs, Family and Children First Council, Public Defender, Water, Sewer and Health Insurance Program.

**Self-Insurance**

The County is self-insured for employee health care benefits. See Note N for additional information.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The nonspendable fund balance includes long-term interfund loans and the principal of permanent funds.

Restricted - The restricted fund balance classification includes amounts that have constraints place on the use of resources that are either externally imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (County resolutions).

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the fiscal officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned - The unassigned fund balance classification is intended for the General fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned fund balance classification is used only to report a deficit balance resulting from overspending for specific purposes of which amount had been restricted or committed.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

The County applies restricted resources first when expenditures are incurred for the 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 unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

**Net Position:** Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The County's sewer and water enterprise funds have restricted net position relative to those resources necessary to comply with various covenants of bond financing agreements.

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for water and sewer service, as well as for premiums charged in the internal service fund. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expense not meeting these definitions are reported as non-operating.

**Capital Contributions**

Capital contributions in the proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

**Interfund Balances/Activity**

On fund financial statements, receivable and payables arising between funds for goods provided or services rendered, are classified as "due from other funds / due to other funds". "Interfund receivables / payables" represent the current portion of a loan made by one fund to another. Long-term interfund loans are classified as "advances to / from other funds" and are classified as non-spendable fund balance which indicates that they are not in spendable form even though it is a component of net current assets. Interfund receivables and payables within governmental activities and within business type activities are eliminated on the government-wide statement of net position; any residual balances outstanding between the governmental activities and business type activities are reported as "internal balances".

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

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

**Estimates**

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

**NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS**

Monies held by the County are classified by state statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Monies held by the County that are not considered active are classified as inactive. Inactive monies are invested in authorized securities in accordance with the Greene County Investment Policy.

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$39,849,195, which includes \$3,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents." The bank balances totaled \$40,744,980.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution that are not FDIC insured. Of the bank balances, \$4,292,868 was insured by FDIC. The remaining balance of \$36,452,112 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)**

Investments

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities under both the County's policy and the ORC:

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pools (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 25% of the County's total average portfolio;
10. Bankers' acceptances for a period not to exceed 270 days and in an amount not to exceed 25% of County's total average portfolio.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)**

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool.

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

|                          | Balance at<br>12/31/24 | Investment Maturities (in Years) |                      |                      | Concentration |
|--------------------------|------------------------|----------------------------------|----------------------|----------------------|---------------|
|                          |                        | Less Than 1                      | 1 to 3               | Greater Than 3       |               |
| <u>Fair Value</u>        |                        |                                  |                      |                      |               |
| <u>Level 1</u>           |                        |                                  |                      |                      |               |
| Federal Agency Notes     | \$ 232,175,824         | \$ 90,898,730                    | \$ 88,944,423        | \$ 52,332,671        | 77.5%         |
| <u>Level 2</u>           |                        |                                  |                      |                      |               |
| Commercial Paper         | 4,990,445              | 4,990,445                        | -                    | -                    | 1.7%          |
| Greene Town Center Bonds | 3,908,400              | -                                | 3,908,400            | -                    | 1.3%          |
| <u>Amortized Cost</u>    |                        |                                  |                      |                      |               |
| STAR Ohio                | 53,096,941             | 53,096,941                       | -                    | -                    | 17.7%         |
| Money Market Funds       | 5,243,144              | 5,243,144                        | -                    | -                    | 1.8%          |
| Total                    | <u>\$ 299,414,754</u>  | <u>\$ 154,229,260</u>            | <u>\$ 92,852,823</u> | <u>\$ 52,332,671</u> | <u>100.0%</u> |

Interest rate risk: The County Investment Policy and state statute requires that investments mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County. State statute limits investment in commercial paper to a maximum maturity of 180 days from the date of purchase. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2% and be marked to market daily.

Credit risk: The Federal Agency Notes carry a rating of AA+ by Standard and Poor's and Aaa by Moody's Ratings. The Commercial Paper carry a rating of A1+ by Standard and Poor's and A1 by Moody's Ratings. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAR Ohio was AAAm.

Custodial credit risk: For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Agency Notes, and Commercial Paper are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. In order to mitigate this risk, the County's investment policy requires investments be purchased only through an approved broker/dealer or institution. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE C—CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS (continued)**

Concentration of credit risk: The County's investment policy provides for diversification to avoid undue concentration in securities of one type of securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. government. The County places no limit on the amount it may invest in any one issuer; however state statute limits investments in commercial paper and banker's acceptances to 25% of the interim monies available for investment at any one time.

Fair value measurements: The County's investments measured and reported at fair value are classified according to the following hierarchy:

- Level 1 - Investments reflect prices quoted in active markets.
- Level 2 - Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 - Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment risk.

Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Assets classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor. Mortgage and asset backed securities classified in Level 3, due to lack of an independent pricing source, are valued using an internal fair value as provided by the investment manager.

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

Deposits and investments per note

|                             |                       |
|-----------------------------|-----------------------|
| Carrying amount of deposits | \$ 39,849,195         |
| Investments                 | <u>299,414,754</u>    |
|                             | <u>\$ 339,263,949</u> |

Cash and investments per statement of net position

|                                                          |                       |
|----------------------------------------------------------|-----------------------|
| Equity in pooled cash and investments:                   |                       |
| Governmental Activities                                  | \$ 240,335,673        |
| Business-Type Activities                                 | 24,185,953            |
| Custodial Funds                                          | 31,018,302            |
| Cash and cash equivalents in segregated accounts:        |                       |
| Governmental Activities                                  | 1,478,353             |
| Business-Type Activities                                 | 2,399,751             |
| Custodial Funds                                          | 2,968,482             |
| Restricted cash and cash equivalents:                    |                       |
| Business-Type Activities                                 | 36,340,347            |
| Restricted cash and cash equivalents with escrow agents: |                       |
| Business-Type Activities                                 | <u>537,088</u>        |
|                                                          | <u>\$ 339,263,949</u> |



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE D—INTERFUND TRANSERS AND BALANCES**

Transfers are used to move money from one fund of the County to another fund of the County. Transfers originating from the general fund are made to subsidize programs of the County which are accounted for in other funds through budget authorizations or are required by statute; or to distribute interest to funds which have earned interest, but under state statute are not authorized to receive interest. Other transfers made include moving monies for capital projects, debt service requirements, returning the unused portion of a transfer once a project is completed.

Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

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

|                             | Transfers            |                      | Interfund           |                     |
|-----------------------------|----------------------|----------------------|---------------------|---------------------|
|                             | In                   | Out                  | Receivable          | Payable             |
| Governmental Funds:         |                      |                      |                     |                     |
| General Fund                | \$ -                 | \$ 19,144,014        | \$ 4,469,374        | \$ -                |
| Jobs and Family Services    | 285,492              | -                    | -                   | -                   |
| Nonmajor Governmental Funds | 18,725,652           | 50,000               | -                   | 1,469,374           |
| Proprietary Funds:          |                      |                      |                     |                     |
| Water                       | 17,546               | -                    | -                   | 462                 |
| Sewer                       | 90,552               | -                    | 462                 | 3,000,000           |
| Internal Service Fund       | 74,772               | -                    | -                   | -                   |
| Total                       | <u>\$ 19,194,014</u> | <u>\$ 19,194,014</u> | <u>\$ 4,469,836</u> | <u>\$ 4,469,836</u> |

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds. All are expected to be repaid within one year, except for the \$3 million Sewer Fund loan that will be repaid when the County receives reimbursements from Federal and State grants for a lift station elimination project.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE E—CAPITAL ASSETS**

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

|                                             | Beginning<br>Balance | Additions     | Disposals   | Ending<br>Balance |
|---------------------------------------------|----------------------|---------------|-------------|-------------------|
| <b><u>Governmental Activities</u></b>       |                      |               |             |                   |
| <i>Capital assets not being depreciated</i> |                      |               |             |                   |
| Land                                        | \$ 2,764,258         | \$ 2,348,207  | \$ -        | \$ 5,112,465      |
| Infrastructure                              | 131,337,294          | -             | -           | 131,337,294       |
| Construction in progress                    | 1,476,693            | 36,104,624    | -           | 37,581,317        |
| Total capital assets not being depreciated  | 135,578,245          | 38,452,831    | -           | 174,031,076       |
| <i>Capital assets being depreciated</i>     |                      |               |             |                   |
| Buildings, structure and improvements       | 47,216,103           | -             | -           | 47,216,103        |
| IRTU- Building                              | 672,649              | -             | -           | 672,649           |
| Equipment, furniture and fixtures           | 18,893,123           | 1,293,592     | (352,687)   | 19,834,028        |
| IRTU - Equipment                            | 468,253              | -             | -           | 468,253           |
| Total capital assets being depreciated      | 67,250,128           | 1,293,592     | (352,687)   | 68,191,033        |
| <i>Less: Accumulated depreciation:</i>      |                      |               |             |                   |
| Buildings, structure and improvements       | (22,032,244)         | (972,012)     | -           | (23,004,256)      |
| IRTU- Building                              | (165,538)            | (93,565)      | -           | (259,103)         |
| Equipment, furniture and fixtures           | (14,409,983)         | (1,065,973)   | 326,810     | (15,149,146)      |
| IRTU - Equipment                            | (177,657)            | (101,455)     | -           | (279,112)         |
| Total accumulated depreciations             | (36,785,422)         | (2,233,005)   | 326,810     | (38,691,617)      |
| Total capital assets being depreciated, net | 30,464,706           | (939,413)     | (25,877)    | 29,499,416        |
| Net governmental activities capital assets  | \$ 166,042,951       | \$ 37,513,418 | \$ (25,877) | \$ 203,530,492    |

Depreciation expense was charged to the governmental functions as follows:

|                                    |                     |
|------------------------------------|---------------------|
| Legislative and executive          | \$ 679,768          |
| Judicial                           | 157,398             |
| Public safety                      | 613,710             |
| Public works                       | 367,932             |
| Health                             | 76,662              |
| Human services                     | 70,371              |
| Conservation and recreation        | 231,311             |
| Community and economic development | 35,853              |
| Total depreciation expense         | <u>\$ 2,233,005</u> |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE E—CAPITAL ASSETS** (continued)

|                                             | Beginning<br>Balance | Additions     | Disposals | Ending<br>Balance |
|---------------------------------------------|----------------------|---------------|-----------|-------------------|
| <b><i>Business-Type Activities</i></b>      |                      |               |           |                   |
| <i>Capital assets not being depreciated</i> |                      |               |           |                   |
| Land                                        | \$ 2,471,105         | \$ -          | \$ -      | \$ 2,471,105      |
| Construction in progress                    | 55,287,966           | 26,779,428    | -         | 82,067,394        |
| Total capital assets not being depreciated  | 57,759,071           | 26,779,428    | -         | 84,538,499        |
| <i>Capital assets being depreciated</i>     |                      |               |           |                   |
| Buildings, structure and improvements       | 14,218,410           | -             | -         | 14,218,410        |
| Improvements other than buildings           | 385,996,851          | 4,439,989     | -         | 390,436,840       |
| Equipment, furniture and fixtures           | 15,725,394           | 335,806       | -         | 16,061,200        |
| Total capital assets being depreciated      | 415,940,655          | 4,775,795     | -         | 420,716,450       |
| <i>Less: Accumulated depreciation:</i>      |                      |               |           |                   |
| Buildings, structure and improvements       | (9,855,635)          | (302,837)     | -         | (10,158,472)      |
| Improvements other than buildings           | (163,268,602)        | (8,085,268)   | -         | (171,353,870)     |
| Equipment, furniture and fixtures           | (13,050,282)         | (423,766)     | -         | (13,474,048)      |
| Total accumulated depreciations             | (186,174,519)        | (8,811,871)   | -         | (194,986,390)     |
| Total capital assets being depreciated, net | 229,766,136          | (4,036,076)   | -         | 225,730,060       |
| Net business-type activities capital assets | \$ 287,525,207       | \$ 22,743,352 | \$ -      | \$ 310,268,559    |

Depreciation expense was charged to the business-type activities as follows:

|                            |              |
|----------------------------|--------------|
| Water                      | \$ 2,915,936 |
| Sewer                      | 5,895,935    |
| Total depreciation expense | \$ 8,811,871 |

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS**

Governmental activities long term debt and other obligations of the County at December 31, 2024 consist of the following:

|                                        | Restated<br>Beginning<br>Balance | Additions | Reductions     | Ending<br>Balance | Due<br>Within<br>One Year |
|----------------------------------------|----------------------------------|-----------|----------------|-------------------|---------------------------|
| <b><i>Governmental Activities:</i></b> |                                  |           |                |                   |                           |
| General Obligation Bonds               | \$ 10,370,000                    | \$ -      | \$ (1,380,000) | \$ 8,990,000      | \$ 1,435,000              |
| Unamortized premiums                   | 415,876                          | -         | (73,257)       | 342,619           | 76,885                    |
| Sales Tax Revenue Bonds                | 29,595,000                       | -         | (645,000)      | 28,950,000        | 700,000                   |
| Unamortized premiums                   | 597,303                          | -         | (13,018)       | 584,285           | 14,128                    |
| Lease Payable                          | 831,052                          | -         | (195,488)      | 635,564           | 196,677                   |
| Compensated Absences*                  | 13,025,851                       | -         | (178,097)      | 12,847,754        | 1,777,776                 |
| Total Governmental Activities          | \$ 54,835,082                    | \$ -      | \$ (2,484,860) | \$ 52,350,222     | \$ 4,200,466              |

\* The change in compensated absences above is a net change for the year.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

|                                                          | <i>Restated</i><br>Beginning<br>Balance | Additions            | Reductions             | Ending<br>Balance     | Due<br>Within<br>One Year |
|----------------------------------------------------------|-----------------------------------------|----------------------|------------------------|-----------------------|---------------------------|
| <b><i>Business-Type Activities:</i></b>                  |                                         |                      |                        |                       |                           |
| General Obligation Bonds                                 | \$ 36,300,000                           | \$ -                 | \$ (6,325,000)         | \$ 29,975,000         | \$ 6,105,000              |
| Unamortized premiums                                     | 1,832,620                               | -                    | (429,232)              | 1,403,388             | 361,145                   |
| <b><i>Direct Borrowing:</i></b>                          |                                         |                      |                        |                       |                           |
| OWDA Loans                                               | 28,361,366                              | -                    | (6,216,579)            | 22,144,787            | 3,880,385                 |
| OWDA Construction Commitments                            | 49,304,451                              | 26,343,383           | (886,038)              | 74,761,796            | -                         |
| OPWC Loans                                               | 903,532                                 | -                    | (47,529)               | 856,003               | 44,572                    |
| Special Assessment Bonds with Governmental<br>Commitment | 3,160,355                               | -                    | (295,060)              | 2,865,295             | 296,127                   |
| Unamortized premiums                                     | 35,798                                  | -                    | (1,240)                | 34,558                | 1,240                     |
| Sewer System Revenue Bonds                               | 2,640,000                               | -                    | (425,000)              | 2,215,000             | 445,000                   |
| Unamortized premiums                                     | 139,451                                 | -                    | (32,214)               | 107,237               | 33,909                    |
| Compensated Absences*                                    | 785,583                                 | 32,010               | -                      | 817,593               | 109,310                   |
| Total Business-Type Activities                           | <u>\$ 123,463,156</u>                   | <u>\$ 26,375,393</u> | <u>\$ (14,657,892)</u> | <u>\$ 135,180,657</u> | <u>\$ 11,276,688</u>      |

\* The change in compensated absences above is a net change for the year.

**General Obligation Bonds:** The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

Governmental general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. General obligation bonds issued relating to the Greene Town Center are secured by tax increment financing agreement with Greene Towne Center LLC, special assessment revenues received by the City of Beavercreek, and additional security provided by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. The assets related to the Greene Towne Center are not assets of the County, however, the bonds are direct obligations and pledge the full faith and credit of the County. Proprietary general obligation bonds are also secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. However, the County expects that the debt serviced on these proprietary general obligations bonds, as unvoted general obligation debt of the County, will in fact be paid from sources other than ad valorem property tax. More specifically, the County expects to pay debt service on these bonds from rates and charges derived from its water and sewer system and in the related Enterprise Fund. Should these system revenues, for any reason, become insufficient to pay debt services on the proprietary general obligation bonds, the County is required by Ohio law to levy and collect ad valorem taxes to pay such debt service.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

General obligation bonds currently outstanding are as follows:

|                                     | <u>Year Issued</u> | <u>Interest Rate</u> | <u>Issue Amount</u> |
|-------------------------------------|--------------------|----------------------|---------------------|
| <b>Governmental Activities:</b>     |                    |                      |                     |
| Greene Town Center - Infrastructure | 2007               | 4.25-5.0%            | \$ 6,000,000        |
| Various Purpose                     | 2007               | 4.25-5.25%           | 9,610,000           |
| Greene Town Center - Infrastructure | 2011               | 2.0-3.7%             | 7,800,000           |
| Greene Town Center - Infrastructure | 2015               | 1.0-3.0%             | 3,955,000           |
| <b>Business-Type Activities:</b>    |                    |                      |                     |
| Sewer System Bonds                  | 2013               | 1.0-3.42%            | 51,015,000          |
| Water System Bonds                  | 2016               | 2.0%                 | 5,615,000           |
| Water System Bonds                  | 2017               | 2.0-3.0%             | 7,615,000           |
| Sewer System Bonds                  | 2019               | 2.0-5.0%             | 26,045,000          |
| Water System Bonds                  | 2020               | 1.0-5.0%             | 9,375,000           |
| Sewer System Bonds                  | 2020               | 1.0-5.0%             | 5,970,000           |

Annual debt service requirements to maturity for general obligation bonds are as follows:

| <b>General Obligation Bonds</b> |                                |                   |                     |                                 |                     |                     |
|---------------------------------|--------------------------------|-------------------|---------------------|---------------------------------|---------------------|---------------------|
|                                 | <b>Governmental Activities</b> |                   |                     | <b>Business-Type Activities</b> |                     |                     |
| <u>Year</u>                     | <u>Principal</u>               | <u>Premium</u>    | <u>Interest</u>     | <u>Principal</u>                | <u>Premium</u>      | <u>Interest</u>     |
| 2025                            | \$ 1,435,000                   | \$ 76,885         | \$ 361,553          | \$ 6,105,000                    | \$ 361,145          | \$ 454,968          |
| 2026                            | 1,445,000                      | 79,465            | 304,566             | 3,090,000                       | 194,570             | 458,851             |
| 2027                            | 1,545,000                      | 84,314            | 245,217             | 3,140,000                       | 197,358             | 381,250             |
| 2028                            | 1,620,000                      | 88,536            | 181,388             | 3,410,000                       | 221,047             | 322,688             |
| 2029                            | 800,000                        | 6,604             | 111,540             | 2,215,000                       | 112,795             | 260,912             |
| 2030-2034                       | 2,145,000                      | 6,815             | 161,594             | 7,370,000                       | 208,662             | 847,762             |
| 2035-2039                       | -                              | -                 | -                   | 4,645,000                       | 107,811             | 259,711             |
| Total                           | <u>\$ 8,990,000</u>            | <u>\$ 342,619</u> | <u>\$ 1,365,858</u> | <u>\$ 29,975,000</u>            | <u>\$ 1,403,388</u> | <u>\$ 2,986,142</u> |

**Sales Tax Revenue Bonds:** The County issued sales tax bonds for government activities on May 1, 2022 for \$30,195,000 that have an interest rate ranging between 3.125% and 8%. The County has pledged future sales tax revenues for the repayment of these bonds. Principal payments on the bond commence in 2023 and the run through 2052.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

Annual debt service requirements to maturity for sales tax revenue bonds are as follows:

| Sales Tax Revenue Bonds |                      |                   |                      |
|-------------------------|----------------------|-------------------|----------------------|
| Year                    | Principal            | Premium           | Interest             |
| 2025                    | \$ 700,000           | \$ 14,128         | \$ 1,189,156         |
| 2026                    | 755,000              | 15,238            | 1,133,156            |
| 2027                    | 810,000              | 16,348            | 1,072,756            |
| 2028                    | 680,000              | 13,724            | 1,007,956            |
| 2029                    | 705,000              | 14,229            | 980,756              |
| 2030-2034               | 3,880,000            | 78,308            | 4,565,681            |
| 2035-2039               | 4,565,000            | 92,134            | 3,869,400            |
| 2040-2044               | 5,490,000            | 110,802           | 2,946,263            |
| 2045-2049               | 6,680,000            | 134,820           | 1,759,600            |
| 2050-2052               | 4,685,000            | 94,554            | 379,800              |
| Total                   | <u>\$ 28,950,000</u> | <u>\$ 584,285</u> | <u>\$ 18,904,524</u> |

**Special Assessment Bonds:** The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds currently outstanding are as follows:

|                              | Year Issued | Interest Rate | Issue Amount |
|------------------------------|-------------|---------------|--------------|
| Business-Type Activities:    |             |               |              |
| Water and Sewer Improvements | 2003        | 4.1-4.75%     | \$ 640,000   |
| Sewer Improvements           | 2005        | 3.25-4.25%    | 1,435,000    |
| Water Improvements           | 2007        | 6.0%          | 20,000       |
| Water and Sewer Improvements | 2008        | 5.0%          | 1,095,000    |
| Water Improvements           | 2013        | 3.75%         | 30,200       |
| Water and Sewer Improvements | 2015        | 2.0-4.0%      | 955,000      |
| Water Improvements           | 2017        | 3.64%         | 639,776      |
| Water Improvements           | 2018        | 4.0%          | 695,000      |
| Sewer Improvements           | 2022        | 4.0-5.0%      | 1,190,000    |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

Annual debt service requirements to maturity for special assessment bonds are as follows:

| Special Assessment Bonds |                     |                  |                   |
|--------------------------|---------------------|------------------|-------------------|
| Year                     | Principal           | Premium          | Interest          |
| 2025                     | \$ 296,127          | \$ 1,240         | \$ 119,155        |
| 2026                     | 232,234             | 1,395            | 106,901           |
| 2027                     | 233,380             | 1,395            | 96,694            |
| 2028                     | 238,570             | 1,395            | 86,445            |
| 2029                     | 194,803             | 1,550            | 76,061            |
| 2030-2034                | 759,155             | 8,835            | 272,117           |
| 2035-2039                | 661,026             | 11,005           | 123,166           |
| 2040-2042                | 250,000             | 7,743            | 21,463            |
| Total                    | <u>\$ 2,865,295</u> | <u>\$ 34,558</u> | <u>\$ 902,002</u> |

**Sewer System Revenue Bonds:** The County issues revenue bonds for business-type activities. The County has pledged future sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2024 was \$2,459,575 for the sewer fund. Principal and interest paid during the current year and total net revenues for the sewer fund were \$550,325 and \$14,009,118, respectively. Sewer system revenue bonds currently outstanding are as follows:

|                           | Year Issued | Interest Rate | Issue Amount |
|---------------------------|-------------|---------------|--------------|
| Business-Type Activities: |             |               |              |
| Sewer System              | 2007        | 3.75-5.0%     | \$ 4,875,000 |
| Sewer System              | 2010        | 4.0%          | 850,000      |
| Sewer System              | 2010        | 4.0-5.0%      | 655,000      |

Annual debt service requirements to maturity for sewer system revenue bonds are as follows:

| Sewer System Revenue Bonds |                     |                   |                   |
|----------------------------|---------------------|-------------------|-------------------|
| Year                       | Principal           | Premium           | Interest          |
| 2025                       | \$ 445,000          | \$ 33,909         | \$ 104,525        |
| 2026                       | 790,000             | 35,605            | 82,725            |
| 2027                       | 830,000             | 37,723            | 45,325            |
| 2028                       | 50,000              | -                 | 6,000             |
| 2029                       | 50,000              | -                 | 4,000             |
| 2030                       | 50,000              | -                 | 2,000             |
| Total                      | <u>\$ 2,215,000</u> | <u>\$ 107,237</u> | <u>\$ 244,575</u> |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

**Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans:**

The County has direct borrowings from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. During 2024, the County started 1 project partially funded by OWDA loans, with a total of 16 projects in progress at December 31, 2024. The total amount awarded as of December 31, 2024 is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the projects are completed they will be reported with other OWDA projects. OWDA and OPWC loans currently outstanding for business-type activities are as follows:

|                                     | <u>Year Issued</u> | <u>Interest Rate</u> | <u>Issue Amount</u> |
|-------------------------------------|--------------------|----------------------|---------------------|
| <b>Business-Type Activities:</b>    |                    |                      |                     |
| <b>OPWC Loans:</b>                  |                    |                      |                     |
| CIPP Sanitary Sewer Lining          | 2013               | 0.0%                 | \$ 217,000          |
| Lift Station No.15 Elimination      | 2016               | 0.0%                 | 389,914             |
| Public Water Well No. 4 Replacement | 2016               | 0.0%                 | 98,975              |
| Gerspacher Storage Tank Recoating   | 2018               | 0.0%                 | 302,589             |
| Greene Co. Airport Water & Main     | 2019               | 0.0%                 | 177,394             |
| <b>OWDA Loans:</b>                  |                    |                      |                     |
| Shawnee Hills Sewer                 | 2007               | 3.25%                | 6,150,277           |
| Cedarville Sewer                    | 2007               | 3.65%                | 6,058,150           |
| Beavercreek WRRF                    | 2009               | 3.11%                | 41,767,267          |
| Sugarcreek WRRF Force Main          | 2010               | 3.40%                | 4,486,498           |
| NWRWTP Expansion                    | 2012               | 3.53%                | 5,875,522           |
| Sugarcreek Sewer                    | 2012               | 3.34%                | 7,803,589           |
| Tara Trail Watermain Improvement    | 2021               | 0.81%                | 1,259,522           |



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

Annual debt service requirements to maturity for OWDA and OPWC loans are as follows:

| Year      | Direct Borrowing Loans |                     |                   |
|-----------|------------------------|---------------------|-------------------|
|           | OWDA                   |                     | OPWC              |
|           | Principal              | Interest            | Principal         |
| 2025      | \$ 3,880,385           | \$ 652,026          | \$ 44,572         |
| 2026      | 3,581,076              | 530,719             | 44,572            |
| 2027      | 3,695,943              | 415,852             | 44,572            |
| 2028      | 3,545,504              | 297,274             | 44,572            |
| 2029      | 3,229,845              | 188,413             | 44,572            |
| 2030-2034 | 3,512,954              | 117,322             | 222,857           |
| 2035-2039 | 184,101                | 24,984              | 215,292           |
| 2040-2044 | 191,694                | 17,389              | 136,375           |
| 2045-2049 | 199,599                | 9,481               | 55,663            |
| 2050-2052 | 123,686                | 1,760               | 2,956             |
| Total     | <u>\$ 22,144,787</u>   | <u>\$ 2,255,220</u> | <u>\$ 856,003</u> |

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$156,674,237. With total exempt debt of \$64,005,295 the County has an unvoted legal debt margin of \$147,684,237.

**Defeased Debt:** The following is a summary of outstanding defeased debt at December 31, 2024. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

| Year     | Description                     | Outstanding       |
|----------|---------------------------------|-------------------|
| Defeased |                                 | December 31, 2024 |
| 2019     | Sewer System Refunding GO Bonds | \$ 3,965,000      |
| 2019     | Sewer System Refunding GO Bonds | 640,000           |

**Conduit Debt Obligations - Industrial Development Bonds:** The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are not an obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, they are not included in the basic financial statements.

As of December 31, 2024, there was 1 series of industrial development bonds outstanding. The original issue amount totaled \$8,775,000 and the aggregate principal amount payable as of December 31, 2024 was \$3,900,000.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE F—LONG TERM DEBT AND OTHER OBLIGATIONS** (continued)

**Leases Payable:** The County has outstanding agreements to lease data processing equipment, copiers, printers, office space, and buildings. Due to the implantation of GASB Statement 87, these leases plus existing prior year capital leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases for governmental activities is as follows:

| Lease Payable |                   |                  |
|---------------|-------------------|------------------|
| Year          | Principal         | Interest         |
| 2025          | \$ 196,677        | \$ 13,235        |
| 2026          | 149,250           | 8,841            |
| 2027          | 59,014            | 5,204            |
| 2028          | 50,946            | 3,645            |
| 2029          | 51,983            | 2,617            |
| 2030-2031     | 127,694           | 2,064            |
| Total         | <u>\$ 635,564</u> | <u>\$ 35,606</u> |

**NOTE G—DEFINED BENEFIT PENSION PLAN**

***Net Pension Liability***

The net pension liability reported on the statement of net position represents a liability to 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 represents the County's proportionate share of the pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code (ORC) limits the County's obligation for this liability to annual 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE G—DEFINED BENEFIT PENSION PLAN (continued)**

GASB Statement No. 68 assumes the liability 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. Resulting adjustments to the net pension liability 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. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *accrued wages and benefits* on both the accrual and modified accrual bases of accounting.

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

Plan Description—County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-share, 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 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 (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. Effective January 1, 2024, the combined plan was consolidated into the traditional plan as a separate division. No changes were made to the benefit design features of the combined plan as part of this consolidation so that members in this plan experienced no changes. While members (e.g., County employees) may elect the member-directed plan, the majority of employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the ORC. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS's fiduciary net position that may be obtained by visiting [www.opers.org/financial/reports.shtml](http://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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE G—DEFINED BENEFIT PENSION PLAN (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' ACFR referenced above for additional information):

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE G—DEFINED BENEFIT PENSION PLAN** (continued)

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 has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

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

|                                                  | <b>State<br/>and Local</b> | <b>Public<br/>Safety</b> | <b>Law<br/>Enforcement</b> |
|--------------------------------------------------|----------------------------|--------------------------|----------------------------|
| <b>2024 Statutory Maximum Contribution Rates</b> |                            |                          |                            |
| Employer                                         | 14.0%                      | 18.1%                    | 18.1%                      |
| Employee                                         | 10.0%                      | 12.0%                    | 13.0%**                    |
| <b>2024 Actual Contribution Rates</b>            |                            |                          |                            |
| Employer:                                        |                            |                          |                            |
| Pension                                          | 14.0%                      | 18.1%                    | 18.1%                      |
| Post-employment Health Care Benefits             | *                          | *                        | *                          |
| Total Employer                                   | <u>14.0%</u>               | <u>18.1%</u>             | <u>18.1%</u>               |
| Employee                                         | <u>10.0%</u>               | <u>12.0%</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 expressed as a percentage of covered payroll. The County's contractually required contributions was \$7,765,803 for 2024.

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE G—DEFINED BENEFIT PENSION PLAN** (continued)

Following is information related to the proportionate share:

|                            |               |
|----------------------------|---------------|
| Proportionate Share of Net |               |
| Pension Liability          | \$ 83,863,688 |
| Proportion of Net Pension  |               |
| Liability                  | 0.320335%     |
| Change in Proportion       | -0.008716%    |
| Pension Expense            | \$ 7,594,949  |

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

Deferred Outflows of Resources

|                                      |                             |
|--------------------------------------|-----------------------------|
| Differences between expected         |                             |
| and actual experience                | \$ 1,370,681                |
| Net differences between projected    |                             |
| and actual investment earnings       | 16,927,269                  |
| County contributions subsequent to   |                             |
| the measurement date                 | <u>7,765,803</u>            |
| Total deferred outflows of resources | <u><u>\$ 26,063,753</u></u> |

Deferred Inflows of Resources

|                                            |                            |
|--------------------------------------------|----------------------------|
| Change in County's proportionate share and |                            |
| difference in employer contributions       | <u><u>\$ 1,492,199</u></u> |

\$7,765,803 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended 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:

Year Ending December 31:

|      |                             |
|------|-----------------------------|
| 2025 | \$ 3,050,769                |
| 2026 | 5,363,331                   |
| 2027 | 10,802,029                  |
| 2028 | <u>(2,410,378)</u>          |
|      | <u><u>\$ 16,805,751</u></u> |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE G—DEFINED BENEFIT PENSION 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 (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                                  |                                                                                                              |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Wage inflation                                   | 2.75%                                                                                                        |
| Future salary increases<br>(including inflation) | 2.75% to 10.75%                                                                                              |
| COLA or Ad Hoc COLA                              | Pre 1/7/2013 retirees: 3% simple;<br>Post 1/7/2013 retirees: 2.30% simple<br>through 2024, then 2.05% simple |
| Investment rate of return                        | 6.90%                                                                                                        |
| Actuarial cost method                            | Individual entry age                                                                                         |

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

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE G—DEFINED BENEFIT PENSION PLAN** (continued)

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

| Asset Class            | Target<br>Allocation | Weighted Average<br>Long-Term Expected<br>Real Rate of Return |
|------------------------|----------------------|---------------------------------------------------------------|
| 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      | <u>5.00%</u>         | 3.46%                                                         |
| Total                  | <u>100.00%</u>       |                                                               |

**Discount Rate.** The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension 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 statutorily required rates. 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 was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.** The following chart represents the County's proportionate share of the net pension liability at the 6.90% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

|                                                              | 1% Decrease<br>(5.9%) | Current<br>Discount<br>Rate of 6.90% | 1% Increase<br>(7.9%) |
|--------------------------------------------------------------|-----------------------|--------------------------------------|-----------------------|
| County's proportionate share<br>of the net pension liability | \$ 132,026,047        | \$ 83,863,688                        | \$ 43,809,007         |



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN**

***Net OPEB Asset/Liability***

The net OPEB asset/liability 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/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

GASB Statement No. 75 assumes the 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 ORC permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability/(asset). Resulting adjustments to the net OPEB liability 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 plan's funded benefits is presented as a long-term *net OPEB asset*, or unfunded benefits is presented as a long-term *net OPEB liability*, on the accrual basis of accounting. Any liability for contractually-required OPEB contributions outstanding at the end of the year is included in *accrued wages and benefits* on both the accrual and modified accrual bases of accounting.

***Plan Description***

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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

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

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

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

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

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

**Group C** 32 years of total service cred with at least 20 years of qualified health care service credit.

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

**Group A** 30 years of qualified health care service credit;

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

**Group C** 32 years of qualified health care service credit and at least page 55.

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

| Group A                                                                                                                                                          | Group B                                                                                                                                                           | Group C                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age and Service Requirements:</b><br><b>December 1, 2014 or prior</b><br>Any age with 10 years of service credit                                              | <b>Age and Service Requirements:</b><br><b>December 1, 2014 or prior</b><br>Any age with 10 years of service credit                                               | <b>Age and Service Requirements:</b><br><b>December 1, 2024 or prior</b><br>Any age with 10 years of service credit                                              |
| <b>January 1, 2015 through December 31, 2021</b><br>2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <b>January 1, 2015 through December 31, 2021:</b><br>2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | <b>January 1, 2015 through December 31, 2021</b><br>2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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

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

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

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

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

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

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

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.

**GREENE COUNTY, OHIO**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care. The portion of employer contributions allocated to health care was 0% for members in the Traditional Pension and 2% for members in the Combined Plan.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2024 was 4.0%.

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

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

|                              |              |
|------------------------------|--------------|
| Proportionate Share of Net   |              |
| OPEB Asset                   | \$ 2,790,840 |
| Proportion of Net OPEB Asset | 0.309063%    |
| Change in Proportion         | -0.008805%   |
| (Negative) OPEB Expense      | \$ (397,967) |

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

|                                            |                     |
|--------------------------------------------|---------------------|
| <u>Deferred Outflows of Resources</u>      |                     |
| Net differences between projected          |                     |
| and actual investment earnings             | \$ 1,676,058        |
| Change in assumptions                      | 718,502             |
| Change in County's proportionate share and |                     |
| difference in employer contributions       | 26,107              |
| Total deferred outflows of resources       | <u>\$ 2,420,667</u> |

**GREENE COUNTY, OHIO**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

|                                                                                    |                            |
|------------------------------------------------------------------------------------|----------------------------|
| <u>Deferred Inflows of Resources</u>                                               |                            |
| Differences between expected<br>and actual experience                              | \$ 397,218                 |
| Change in assumptions                                                              | 1,199,698                  |
| Change in County's proportionate share and<br>difference in employer contributions | <u>13,839</u>              |
| Total deferred inflows of resources                                                | <u><u>\$ 1,610,755</u></u> |

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                     | \$ (67,875)              |
| 2026                     | 139,072                  |
| 2027                     | 1,304,662                |
| 2028                     | <u>(565,947)</u>         |
|                          | <u><u>\$ 809,912</u></u> |

***Actuarial Assumptions—OPERS***

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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

|                              |                                           |
|------------------------------|-------------------------------------------|
| Wage inflation               | 2.75%                                     |
| Projected salary increases   | 2.75% to 10.75%, including wage inflation |
| Singe discount rate:         |                                           |
| Current measurement period   | 5.70%                                     |
| Prior measurement period     | 5.22%                                     |
| Investment rate of return    | 6.00%                                     |
| Municipal bond rate:         |                                           |
| Current measurement period   | 3.77%                                     |
| Prior measurement period     | 4.05%                                     |
| Health care cost trend rate: |                                           |
| Current measurement period   | 5.5% initial, 3.50% ultimate in 2038      |
| Prior measurement period     | 5.5% initial, 3.50% ultimate in 2036      |
| Actuarial cost method        | Individual entry age                      |

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0% for 2023.

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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

| Asset Class            | Target<br>Allocation | Weighted Average<br>Long-Term Expected<br>Real Rate of Return |
|------------------------|----------------------|---------------------------------------------------------------|
| 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      | <u>5.00%</u>         | 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. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% 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 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, the duration of the projection period through which projected health care payments are fully funded.

***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/(liability) if it were calculated using a discount rate that is 1.0% point lower (4.70%) or 1.0% point higher (6.70%) than the current rate:

|                                                                   | 1% Decrease<br>(4.70%) | Current<br>Discount<br>Rate of 5.70% | 1% Increase<br>(6.70%) |
|-------------------------------------------------------------------|------------------------|--------------------------------------|------------------------|
| County's proportionate share<br>of the net OPEB (liability)/asset | \$ (1,532,953)         | \$ 2,790,840                         | \$ 6,369,791           |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE H—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN** (continued)

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

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 actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

|                                                       | 1% Decrease  | Current Health<br>Care Cost<br>Trend Rate<br>Assumption | 1% Increase  |
|-------------------------------------------------------|--------------|---------------------------------------------------------|--------------|
| County's proportionate share<br>of the net OPEB asset | \$ 2,905,193 | \$ 2,790,840                                            | \$ 2,657,943 |

**NOTE I—PROPERTY TAX REVENUES**

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes were levied in 2023 and collectable in 2024 are as follows:

|                         |                                |
|-------------------------|--------------------------------|
| Real Property           | \$ 6,027,908,590               |
| Public Utility Personal | <u>198,428,540</u>             |
| Total Assessed Value    | <u><u>\$ 6,226,337,130</u></u> |

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. In tax year 2023, the County levied 2.50 mills of the 10-mill limit for the General Fund. In addition to the 2.50 mills, 8.15 mills have been levied for voted millage. A summary of voted millage for tax year 2023 collected in 2024 follows:



**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE I—PROPERTY TAX REVENUES** (continued)

| Purpose                    | Effective Tax Rate (a) |                              |          | Final        | Final              |
|----------------------------|------------------------|------------------------------|----------|--------------|--------------------|
|                            | Voter                  | Agricultural/<br>Residential | Other    | Levy<br>Year | Collection<br>Year |
|                            | Authorized             |                              |          |              |                    |
| Developmental Disabilities | \$ 3.50                | 2.052596                     | 2.919263 | 2028         | 2029               |
| Community Mental Health    | 1.50                   | 0.725514                     | 1.128833 | 2032         | 2033               |
| Road and Bridge            | 0.25                   | 0.156692                     | 0.211496 | 2025         | 2026               |
| Children Services          | 1.50                   | 0.980081                     | 1.268978 | 2033         | 2034               |
| Council on Aging           | 1.00                   | 0.653387                     | 0.845985 | 2028         | 2029               |
| Council on Aging           | 0.40                   | 0.261355                     | 0.338394 | 2028         | 2029               |

(a) Dollars per \$1,000 of assessed valuation

For taxes collected in 2024, real property taxes were levied in October 2023 on the assessed values as of January 1, 2023, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance the subsequent year's operations (collected within 60 days after the fiscal year end) were recorded as 2024 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

**NOTE J—RECONCILIATION OF GAAP BASIS TO BUDGET BASIS**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis) is presented for the General Fund, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities and American Rescue Plan Special Revenue Funds to provide a meaningful comparison of actual results. The differences between the budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE J—RECONCILIATION OF GAAP BASIS TO BUDGET BASIS** (continued)

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis are as follows:

|                                  | General             | Motor Vehicle<br>Road & Bridge | Jobs and<br>Family<br>Services | Board of<br>Developmental<br>Disabilities | American<br>Rescue Plan |
|----------------------------------|---------------------|--------------------------------|--------------------------------|-------------------------------------------|-------------------------|
| GAAP Basis                       | \$ 9,288,797        | \$ 473,482                     | \$ 83,924                      | \$ (550,590)                              | \$ -                    |
| Adjustments:                     |                     |                                |                                |                                           |                         |
| Revenue accruals                 | (4,455,307)         | (27,062)                       | (364,193)                      | (197,018)                                 | (3,738,539)             |
| Expenditure accruals             | (242,719)           | (601,642)                      | 449,135                        | 422,802                                   | (562,561)               |
| Other financing sources (uses)   | (362,450)           | -                              | -                              | -                                         | -                       |
| Encumbrances                     | (1,099,872)         | (848,337)                      | -                              | -                                         | (11,194,532)            |
| Perspective budgeting difference | (286,087)           | -                              | -                              | -                                         | -                       |
| Budget Basis                     | <u>\$ 2,842,362</u> | <u>\$ (1,003,559)</u>          | <u>\$ 168,866</u>              | <u>\$ (324,806)</u>                       | <u>\$ (15,495,632)</u>  |

**NOTE K—SIGNIFICANT COMMITMENTS**

**Contractual Commitments**

As of December 31, 2024, the County had significant contractual commitments outstanding for the following projects:

|                               | Spent through<br>December 31, 2024 | Remaining<br>Commitment |
|-------------------------------|------------------------------------|-------------------------|
| Governmental Funds:           |                                    |                         |
| Jail Construction Fund:       |                                    |                         |
| Jail Construction Project     | \$ 31,431,571                      | \$ 8,568,429            |
| Jail Furniture                | 146,919                            | 1,853,081               |
| Enterprise Funds:             |                                    |                         |
| Water Fund:                   |                                    |                         |
| Site Condition Assessment     | 132,722                            | 833,735                 |
| Sewer Fund:                   |                                    |                         |
| Beavercreek VFD Replacement   | 78,608                             | 71,392                  |
| Beavercreek Fiber Replacement | 111,920                            | 88,080                  |

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE K—SIGNIFICANT COMMITMENTS** (continued)

**Encumbrances**

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

|                             |                      |
|-----------------------------|----------------------|
| Governmental Funds:         |                      |
| General                     | \$ 1,099,872         |
| Motor Vehicle Road & Bridge | 848,337              |
| American Rescue Plan        | 11,194,532           |
| Jail Construction           | 23,712,692           |
| Nonmajor Governmental Funds | <u>2,212,646</u>     |
| Total Governmental Funds    | <u>39,068,079</u>    |
| Enterprise Funds:           |                      |
| Water                       | 1,936,604            |
| Sewer                       | <u>2,679,413</u>     |
| Total Enterprise Funds      | <u>4,616,017</u>     |
| Total                       | <u>\$ 43,684,096</u> |

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**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**NOTE L—FUND BALANCE**

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

| Fund Balance                    | General              | Motor Vehicle<br>Road & Bridge | Jobs and<br>Family<br>Services | Board of<br>Developmental<br>Disabilities | American<br>Rescue Plan | Jail<br>Construction | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------|----------------------|--------------------------------|--------------------------------|-------------------------------------------|-------------------------|----------------------|-----------------------------------|--------------------------------|
| <i>Nonspendable:</i>            |                      |                                |                                |                                           |                         |                      |                                   |                                |
| Trust Funds                     | \$ -                 | \$ -                           | \$ -                           | \$ -                                      | \$ -                    | \$ -                 | \$ 70,800                         | \$ 70,800                      |
| Prepaid items                   | 365,449              | 118,212                        | 49,811                         | 3,209,729                                 | -                       | -                    | 73,581                            | 3,816,782                      |
| Inventory                       | -                    | -                              | -                              | -                                         | -                       | -                    | 4,809                             | 4,809                          |
| Unclaimed monies                | 1,203,980            | -                              | -                              | -                                         | -                       | -                    | -                                 | 1,203,980                      |
| <i>Total Nonspendable</i>       | <u>1,569,429</u>     | <u>118,212</u>                 | <u>49,811</u>                  | <u>3,209,729</u>                          | <u>-</u>                | <u>-</u>             | <u>149,190</u>                    | <u>5,096,371</u>               |
| <i>Restricted:</i>              |                      |                                |                                |                                           |                         |                      |                                   |                                |
| Debt Service                    | -                    | -                              | -                              | -                                         | -                       | -                    | 1,873,808                         | 1,873,808                      |
| Capital Outlay                  | -                    | -                              | -                              | -                                         | -                       | 1,629,632            | -                                 | 1,629,632                      |
| Other Purposes                  | -                    | -                              | -                              | -                                         | -                       | -                    | 1,270,485                         | 1,270,485                      |
| Road and Bridge Maintenance     | -                    | 19,794,148                     | -                              | -                                         | -                       | -                    | -                                 | 19,794,148                     |
| Human and Social Services       | -                    | -                              | 28,394,422                     | -                                         | -                       | -                    | 318,834                           | 28,713,256                     |
| Health Care Assistance          | -                    | -                              | -                              | 31,448,157                                | -                       | -                    | 233,644                           | 31,681,801                     |
| Public Safety Programs          | -                    | -                              | -                              | -                                         | -                       | -                    | 4,525,818                         | 4,525,818                      |
| General Administrative Services | -                    | -                              | -                              | -                                         | 4,443                   | -                    | 5,211,188                         | 5,215,631                      |
| Community and Economic Programs | -                    | -                              | -                              | -                                         | -                       | -                    | 3,948,268                         | 3,948,268                      |
| Judicial                        | -                    | -                              | -                              | -                                         | -                       | -                    | 5,060,309                         | 5,060,309                      |
| Conservation                    | -                    | -                              | -                              | -                                         | -                       | -                    | 5,920,143                         | 5,920,143                      |
| <i>Total Restricted</i>         | <u>-</u>             | <u>19,794,148</u>              | <u>28,394,422</u>              | <u>31,448,157</u>                         | <u>4,443</u>            | <u>1,629,632</u>     | <u>28,362,497</u>                 | <u>109,633,299</u>             |
| <i>Committed:</i>               |                      |                                |                                |                                           |                         |                      |                                   |                                |
| Debt Service                    | -                    | -                              | -                              | -                                         | -                       | -                    | 14,006                            | 14,006                         |
| Capital Outlay                  | -                    | -                              | -                              | -                                         | -                       | 21,039,656           | 25,642,428                        | 46,682,084                     |
| County Home                     | -                    | -                              | -                              | -                                         | -                       | -                    | 130,864                           | 130,864                        |
| <i>Total Committed</i>          | <u>-</u>             | <u>-</u>                       | <u>-</u>                       | <u>-</u>                                  | <u>-</u>                | <u>21,039,656</u>    | <u>25,787,298</u>                 | <u>46,826,954</u>              |
| <i>Assigned:</i>                |                      |                                |                                |                                           |                         |                      |                                   |                                |
| Other Purposes                  | 517,181              | -                              | -                              | -                                         | -                       | -                    | -                                 | 517,181                        |
| <i>Unassigned</i>               | <u>57,541,879</u>    | <u>-</u>                       | <u>-</u>                       | <u>-</u>                                  | <u>-</u>                | <u>-</u>             | <u>-</u>                          | <u>57,541,879</u>              |
| <b>Total Fund Balances</b>      | <u>\$ 59,628,489</u> | <u>\$ 19,912,360</u>           | <u>\$ 28,444,233</u>           | <u>\$ 34,657,886</u>                      | <u>\$ 4,443</u>         | <u>\$ 22,669,288</u> | <u>\$ 54,298,985</u>              | <u>\$ 219,615,684</u>          |

**Stabilization Arrangement:** The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonable protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2024 was \$8,750,000.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE M—CONTINGENCIES**

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2024 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are through the Ohio Department of Job and Family Services, the Ohio Department of Transportation, the Ohio Office of Budget and Management, and Area 7 Workforce Investment Board and the United State Treasury. These programs are subject to financial and compliance audits by grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE N—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; and injuries to employees. In 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of over 500 local governments who pool risk for property, liability and public official liability.

The County pays an annual premium to PEP for this coverage. The agreement provides that PEP will be self-sustaining through member premiums and excess insurance. The deductibles per occurrence for all types of coverage are as follows:

| <u>Type of Coverage</u> | <u>Deductible</u> |
|-------------------------|-------------------|
| General Liability       | \$5,000           |
| Police Professional     | 5,000             |
| Public Official         | 2,500             |

PEP retains general liability insurance with no aggregate, police professional and public official's liability risks up to \$2 million in aggregate per year and automobile liability risks up to \$1 million in aggregate per year. Claims exceeding \$2 million are reinsured with no aggregate limitations per year. Settled claims have not exceeded this coverage in any of the last three years.

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$125,000 per insured individual to limit the County's liability.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE N—RISK MANAGEMENT** (continued)

A summary of the liability for unpaid health care claims over the past two years follows:

| Year | Beginning<br>of Year | Current<br>Year<br>Claims | Claims<br>Payment | End of<br>Year |
|------|----------------------|---------------------------|-------------------|----------------|
| 2023 | \$ 698,189           | \$ 15,243,669             | \$ (14,731,099)   | \$ 1,210,759   |
| 2024 | 1,210,759            | 14,030,754                | (14,554,202)      | 687,311        |

**NOTE O—ASSET RETIREMENT OBLIGATION**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system 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 facilities and the permit would specify the procedures required to dispose of all or part of the sewage treatment plant. At this time, the County has not applied for, nor does it have, an approved permit from Ohio EPA to dispose of all or part of their sewage treatment plant. Due to the lack of specific legal requirements for retiring the sewage treatment plant, the County has determined that the amount of the Asset Retirement Obligation cannot be reasonable estimated at this time.

**NOTE P—JOINT VENTURE**

The County is a participant in the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Service Board (Board), a joint venture with Clark and Madison 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 disabled. The Board started providing these services on July 1, 1995. The Board is governed by an eighteen-member board of directors, with Greene County, Clark County, the Ohio Department of Mental Health, and the Ohio Alcohol and Drug Addiction Services Board each appointing four members and Madison County appointing two members. The Clark County Auditor serves as fiscal agent for the Board.

Greene County has an ongoing financial responsibility to the Board. This responsibility arises from the fact that the Board's existence depends on the continued funding by the County from the property tax levy. A copy of the Board's separate financial statements may be obtained by contacting the Greene County Auditor's Office, 69 Greene St., Xenia, Ohio, 45385.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

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**NOTE Q—JOINTLY GOVERNED ORGANIZATIONS**

**Montgomery Greene County Local Emergency Response Council (MGCLERC):** The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2024, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

**Southwest Ohio Council of Governments:** The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$1,636,891 to the Council during 2024. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

**NOTE R—CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT**

During 2024, the County implemented Governmental Accounting Standards Board (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 provides updated guidance on accounting for and reporting compensated absences, which includes recognizing a liability for leave that is attributable to service already rendered and is more likely than not to be used or otherwise paid or settled.

**GREENE COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

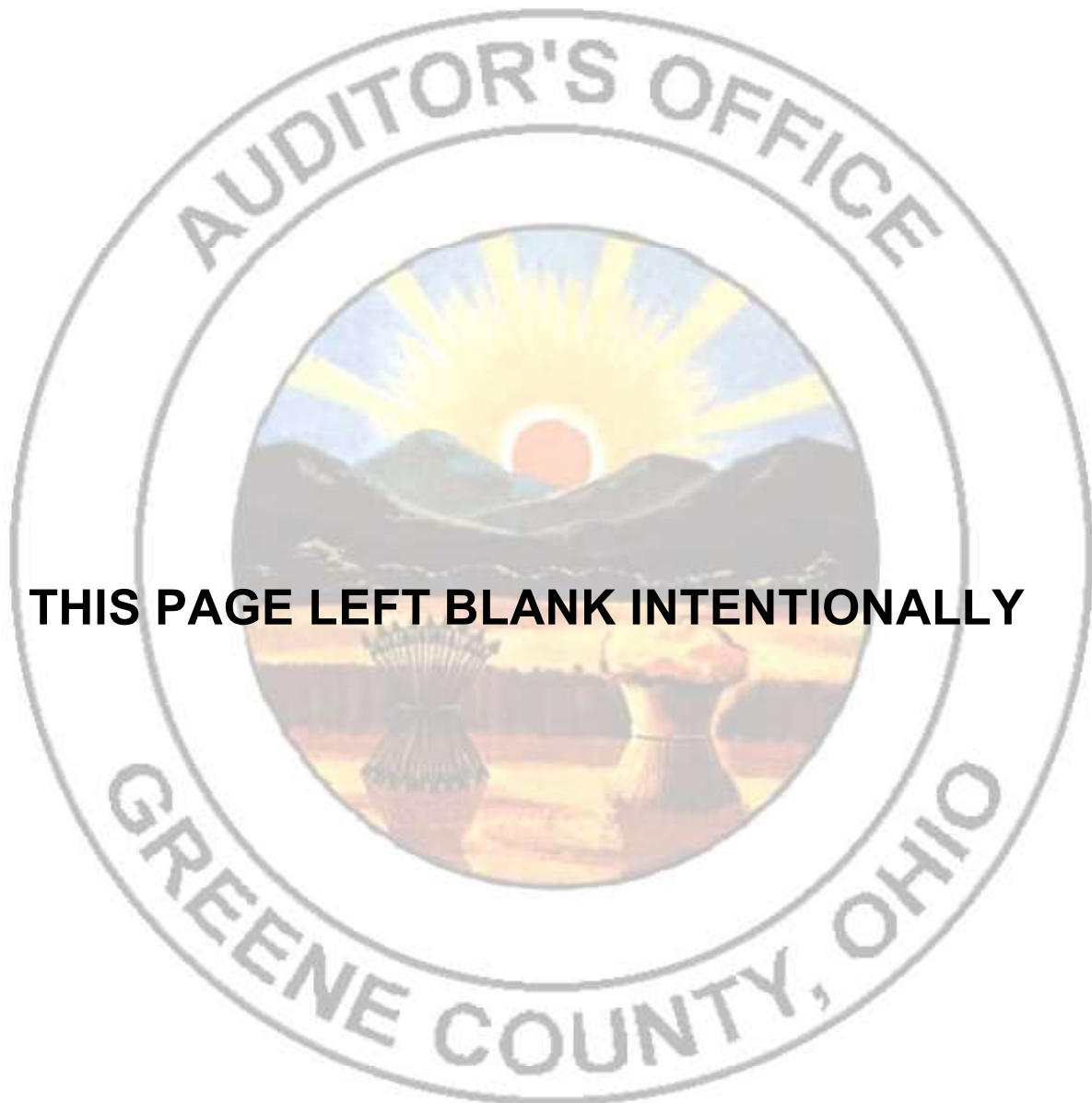
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**NOTE R—CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT** (continued)

The implementation of GASB Statement No. 101 has the following impact on beginning net position:

|                                            | <u>Water</u>          | <u>Sewer</u>          |
|--------------------------------------------|-----------------------|-----------------------|
| Net Position at December 31, 2023          | \$ 80,828,171         | \$ 148,758,579        |
| Adjustments:                               |                       |                       |
| GASB 101 implementation                    | <u>(137,639)</u>      | <u>(188,737)</u>      |
| Restated Net Position at December 31, 2023 | <u>\$ 80,690,532</u>  | <u>\$ 148,569,842</u> |
|                                            | <u>Governmental</u>   | <u>Business-Type</u>  |
|                                            | <u>Activities</u>     | <u>Activities</u>     |
| Net Position at December 31, 2023          | \$ 321,773,459        | \$ 229,792,113        |
| Adjustments:                               |                       |                       |
| GASB 101 implementation                    | <u>(7,450,064)</u>    | <u>(326,376)</u>      |
| Restated Net Position at December 31, 2023 | <u>\$ 314,323,395</u> | <u>\$ 229,465,737</u> |





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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

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## REQUIRED SUPPLEMENTARY INFORMATION

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**GREENE COUNTY**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**AND COUNTY PENSION CONTRIBUTIONS**  
**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PENSION PLAN**

| Measurement<br>Year (1) | County's<br>Proportion<br>of the Net<br>Pension Liability | County's<br>Proportionate<br>Share of the Net<br>Pension Liability | County's<br>Covered<br>Payroll | County's<br>Proportionate<br>Share of the Net<br>Pension Liability as<br>a Percentage of its<br>Covered Payroll | Plan Fiduciary<br>Net Position as a<br>Percentage of the<br>Total Pension<br>Liability |
|-------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 2015                    | 0.381537%                                                 | \$ 45,499,986                                                      | \$ 46,364,217                  | 98.14%                                                                                                          | 86.45%                                                                                 |
| 2016                    | 0.377226%                                                 | 65,340,271                                                         | 46,995,875                     | 139.03%                                                                                                         | 81.08%                                                                                 |
| 2017                    | 0.366487%                                                 | 88,223,001                                                         | 47,471,492                     | 185.84%                                                                                                         | 77.25%                                                                                 |
| 2018                    | 0.362462%                                                 | 56,863,243                                                         | 47,789,592                     | 118.99%                                                                                                         | 84.66%                                                                                 |
| 2019                    | 0.365425%                                                 | 100,082,610                                                        | 49,335,836                     | 202.86%                                                                                                         | 74.70%                                                                                 |
| 2020                    | 0.356549%                                                 | 70,474,428                                                         | 50,134,407                     | 140.57%                                                                                                         | 82.17%                                                                                 |
| 2021                    | 0.347556%                                                 | 51,465,415                                                         | 49,001,300                     | 105.03%                                                                                                         | 86.88%                                                                                 |
| 2022                    | 0.342715%                                                 | 29,817,599                                                         | 49,793,857                     | 59.88%                                                                                                          | 92.62%                                                                                 |
| 2023                    | 0.329051%                                                 | 97,201,561                                                         | 51,022,807                     | 190.51%                                                                                                         | 75.74%                                                                                 |
| 2024                    | 0.320335%                                                 | 83,863,688                                                         | 52,589,114                     | 159.47%                                                                                                         | 79.01%                                                                                 |

| Calendar<br>Year | Contractually<br>Required<br>Contributions | Contributions in<br>Relation to the<br>Contractually<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | County's<br>Covered<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Payroll |
|------------------|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----------------------------------------------------------|
| 2015             | \$ 5,639,505                               | \$ (5,639,505)                                                                    | \$ -                                   | \$ 46,995,875                  | 12.00%                                                    |
| 2016             | 5,696,579                                  | (5,696,579)                                                                       | -                                      | 47,471,492                     | 12.00%                                                    |
| 2017             | 6,212,647                                  | (6,212,647)                                                                       | -                                      | 47,789,592                     | 13.00%                                                    |
| 2018             | 6,907,017                                  | (6,907,017)                                                                       | -                                      | 49,335,836                     | 14.00%                                                    |
| 2019             | 7,018,817                                  | (7,018,817)                                                                       | -                                      | 50,134,407                     | 14.00%                                                    |
| 2020             | 6,860,182                                  | (6,860,182)                                                                       | -                                      | 49,001,300                     | 14.00%                                                    |
| 2021             | 6,971,140                                  | (6,971,140)                                                                       | -                                      | 49,793,857                     | 14.00%                                                    |
| 2022             | 7,143,193                                  | (7,143,193)                                                                       | -                                      | 51,022,807                     | 14.00%                                                    |
| 2023             | 7,362,476                                  | (7,362,476)                                                                       | -                                      | 52,589,114                     | 14.00%                                                    |
| 2024             | 7,765,803                                  | (7,765,803)                                                                       | -                                      | 55,470,021                     | 14.00%                                                    |

(1) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

See Notes to Required Supplementary Information.

**GREENE COUNTY**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY/(ASSET)**  
**AND COUNTY OPEB CONTRIBUTIONS**  
**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

| Measurement<br>Year (1) (2) | County's<br>Proportion<br>of the Net OPEB<br>Liability/(Asset) | County's<br>Proportionate Share<br>of the Net OPEB<br>Liability/(Asset) | County's<br>Covered<br>Payroll | County's<br>Proportionate Share<br>of the Net OPEB<br>Liability/(Asset) as<br>a Percentage of its<br>Covered Payroll | Plan Fiduciary<br>Net Position as a<br>Percentage of the<br>Total OPEB<br>Liability |
|-----------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 2017                        | 0.366949%                                                      | \$ 37,016,443                                                           | \$ 47,471,492                  | 77.98%                                                                                                               | 54.05%                                                                              |
| 2018                        | 0.348279%                                                      | 37,820,557                                                              | 47,789,592                     | 79.14%                                                                                                               | 54.14%                                                                              |
| 2019                        | 0.350772%                                                      | 45,732,369                                                              | 49,335,836                     | 92.70%                                                                                                               | 46.33%                                                                              |
| 2020                        | 0.342464%                                                      | 47,303,105                                                              | 50,134,407                     | 94.35%                                                                                                               | 47.80%                                                                              |
| 2021                        | 0.334716%                                                      | (5,963,233)                                                             | 49,001,300                     | (12.17%)                                                                                                             | 115.57%                                                                             |
| 2022                        | 0.330067%                                                      | (10,338,218)                                                            | 49,793,857                     | (20.76%)                                                                                                             | 128.23%                                                                             |
| 2023                        | 0.317868%                                                      | 2,005,749                                                               | 51,022,807                     | 3.93%                                                                                                                | 94.79%                                                                              |
| 2024                        | 0.309063%                                                      | (2,790,840)                                                             | 52,589,114                     | (5.31%)                                                                                                              | 107.76%                                                                             |

| Calendar<br>Year (3) | Contractually<br>Required<br>Contributions | Contributions in<br>Relation to the<br>Contractually<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | County's<br>Covered<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Payroll |
|----------------------|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----------------------------------------------------------|
| 2016                 | \$ 954,548                                 | \$ (954,548)                                                                      | \$ -                                   | \$ 47,471,492                  | 2.01%                                                     |
| 2017                 | 447,896                                    | (447,896)                                                                         | -                                      | 47,789,592                     | 0.94%                                                     |
| 2018                 | -                                          | -                                                                                 | -                                      | 49,335,836                     | 0.00%                                                     |
| 2019                 | -                                          | -                                                                                 | -                                      | 50,134,407                     | 0.00%                                                     |
| 2020                 | -                                          | -                                                                                 | -                                      | 49,001,300                     | 0.00%                                                     |
| 2021                 | -                                          | -                                                                                 | -                                      | 49,793,857                     | 0.00%                                                     |
| 2022                 | -                                          | -                                                                                 | -                                      | 51,022,807                     | 0.00%                                                     |
| 2023                 | -                                          | -                                                                                 | -                                      | 52,589,114                     | 0.00%                                                     |
| 2024                 | -                                          | -                                                                                 | -                                      | 55,470,021                     | 0.00%                                                     |

(1) Information prior to 2017 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

(2) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

(3) Information prior to 2016 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

See Notes to Required Supplementary Information.

**GREENE COUNTY**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

***Notes to Pension Information***

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*Changes of Benefit Terms*

There have been no changes in benefit terms.

*Changes of Assumptions*

In 2017, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2015. Significant changes included a reduction of the discount rate from 8.0% to 7.5%, a reduction in the wage inflation rate from 3.75% to 3.25%, and transition from the RP-2000 mortality tables to the RP-2014 mortality tables.

In 2019, a reduction of the discount rate was made from 7.5% to 7.2%.

In 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.

***Notes to OPEB Information***

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*Changes of Benefit Terms*

There have been no changes in benefit terms.

*Changes of Assumptions*

In 2018, the single discount rate changed from 4.23% to 3.85%.

In 2019, the single discount rate changed from 3.85% to 3.96%, the investment rate of return changed from 6.50% to 6.00%, and the health care cost trend rate changed from 7.5% initial to 10.0% initial.

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2028 to 10.5% initial, 3.50% ultimate in 2030.

In 2021, the single discount rate changed from 3.16% to 6.00% and the health care cost trend rate changed from 10.5% initial, 3.50% ultimate in 2030 to 8.5% initial, 3.50% ultimate in 2035.

In 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.

In 2023, the single discount rate changed from 6.00% to 5.22% and the health care cost trend rate changed from 5.5% initial, 3.50% ultimate in 2034 to 5.5% initial, 3.50% ultimate in 2036.

In 2024, the single discount rate changed from 5.22% to 5.70% and the health care cost trend rate changed from 5.5% initial, 3.50% ultimate in 2036 to 5.5% initial, 3.50% ultimate in 2038.

**GREENE COUNTY, OHIO**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE**  
**REPORTED USING THE MODIFIED APPROACH**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

The County reports its roads and bridges infrastructure assets using the modified approach (see Note B to the Financial Statements for a description of the modified approach). The following disclosures pertain to the condition assessment and budgeted versus actual expenditures for the preservation of these assets.

**County Roads**

The condition of road pavement is measured using a Physical Condition Rating system, which assigns a numerical ranking to each road based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; traffic type; and the Financial Condition Ranking. The Financial Condition Ranking is a numerical ranking of one to five calculated by dividing the estimated repair cost by the replacement cost of the road and using the percentage to determine the condition ranking of the road. The following schedule is used to determine the Financial Condition Ranking:

| <u>Numeric Ranking</u> | <u>Condition Ranking</u> | <u>Criteria</u>                                 |
|------------------------|--------------------------|-------------------------------------------------|
| 1                      | Critical                 | Repair cost exceeds 80% of the replacement cost |
| 2                      | Poor                     | Repair cost exceeds 45% of the replacement cost |
| 3                      | Fair                     | Repair cost exceeds 25% of the replacement cost |
| 4                      | Good                     | Repair cost exceeds 15% of the replacement cost |
| 5                      | Excellent                | Repair cost exceeds 7% of the replacement cost  |

The Financial Condition Ranking is only one of the issues considered in determining the Physical Condition Rating. The Physical Condition Rating is determined by a committee of experts from the County Engineer's Office based on the criteria discussed above. The Physical Condition Rating is also a numerical ranking of one to five with the following characteristics:

| <u>Numeric Ranking</u> | <u>Condition Ranking</u> | <u>Condition Description</u>               |
|------------------------|--------------------------|--------------------------------------------|
| 1                      | Critical                 | Condition is dangerous, unsafe or unusable |
| 2                      | Poor                     | Condition is inadequate or substandard     |
| 3                      | Fair                     | Condition is average, not good or poor     |
| 4                      | Good                     | Condition is safe and suitable for purpose |
| 5                      | Excellent                | Condition is new or requires no repair     |

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2024, 2023, and 2022:

| <u>Condition Assessment</u> | <b>2024</b>       |                        | <b>2023</b>       |                        | <b>2022</b>       |                        |
|-----------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|------------------------|
|                             | <u>Lane Miles</u> | <u>% of Lane Miles</u> | <u>Lane Miles</u> | <u>% of Lane Miles</u> | <u>Lane Miles</u> | <u>% of Lane Miles</u> |
| Fair or Better              | 324               | 100%                   | 324               | 100%                   | 324               | 100%                   |
| Less than Fair              | 0                 | 0%                     | 0                 | 0%                     | 0                 | 0%                     |

**GREENE COUNTY, OHIO**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE**  
**REPORTED USING THE MODIFIED APPROACH**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(Continued)**

The following is a comparison of the County's Budgeted and Actual expenditures for preservation of existing roadways:

| <u>Year</u> | <u>Budgeted Expenditures</u> | <u>Actual Expenditures</u> | <u>Difference</u> |
|-------------|------------------------------|----------------------------|-------------------|
| 2020        | \$7,140,230                  | \$4,997,618                | \$2,142,612       |
| 2021        | 6,331,646                    | 6,482,764                  | (151,118)         |
| 2022        | 6,299,200                    | 4,770,039                  | 1,529,161         |
| 2023        | 6,027,200                    | 5,288,003                  | 739,197           |
| 2024        | 5,739,200                    | 5,306,303                  | 432,897           |

**County Bridges**

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating consists of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

| <u>Numerical Ranking</u> | <u>Condition Ranking</u> |
|--------------------------|--------------------------|
| 7 to 9                   | Good                     |
| 5 to 6                   | Fair                     |
| 3 to 4                   | Poor                     |
| 0 to 2                   | Critical                 |

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2024, 2023, and 2022:

|                             | <b>2024</b>              |                     | <b>2023</b>              |                     | <b>2022</b>              |                     |
|-----------------------------|--------------------------|---------------------|--------------------------|---------------------|--------------------------|---------------------|
| <u>Condition Assessment</u> | <u>Number of Bridges</u> | <u>% of Bridges</u> | <u>Number of Bridges</u> | <u>% of Bridges</u> | <u>Number of Bridges</u> | <u>% of Bridges</u> |
| Fair or Better              | 280                      | 99%                 | 278                      | 98%                 | 278                      | 99%                 |
| Less than Fair              | 4                        | 1%                  | 6                        | 2%                  | 5                        | 1%                  |

The following is a comparison of the County's Budgeted and Actual expenditures for preservation of existing bridges:

| <u>Year</u> | <u>Budgeted Expenditures</u> | <u>Actual Expenditures</u> | <u>Difference</u> |
|-------------|------------------------------|----------------------------|-------------------|
| 2020        | \$2,207,825                  | \$1,224,805                | \$983,020         |
| 2021        | 707,825                      | 142,354                    | 565,471           |
| 2022        | 648,000                      | 129,509                    | 518,491           |
| 2023        | 1,448,000                    | 216,893                    | 1,231,107         |
| 2024        | 1,598,000                    | 407,479                    | 1,190,521         |

## **COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES**



**GREENE COUNTY, OHIO**  
**COMBINING STATEMENTS - NON-MAJOR GOVERNMENTAL FUNDS**

The following are the County's non-major governmental funds, for the year ending December 31, 2024:

**SPECIAL REVENUE FUNDS**

The Special Revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the county's non-major special revenue funds.

Dog and Kennel – To account for fines and the sale of dog and kennel licenses that are restricted for animal control operations.

Other Legislative and Executive Programs – To account for revenues and expenditures restricted for legislative and executive operations. Revenues are derived from fees collected as a part of property tax settlement and other miscellaneous grants.

Conservation and Recreation Programs – To account for revenues and expenditures restricted for conservation and recreation programs. Revenues are derived from the County's yard waste collection and recycling programs, and various state and local grants.

Community Mental Health – To account for revenues received from a County-wide property tax levy and to provide resources for mental health programs. Greene County participates in a program with Clark and Madison Counties and provides monies to this joint effort.

Community and Economic Development Programs – To account for revenues and expenditures restricted for community and economic development programs. Revenues are derived from the County's permissive hotel tax and various federal and state grants.

Public Safety Programs – To account for revenues and expenditures restricted for public safety programs. Revenues are derived from various federal and state grants, and charges to local governments for participation in public safety programs.

County Home – To account for a facility to provide personal care for the elderly, disabled and handicapped individuals with limited financial resources.

Hospital Levy – To account for a County-wide property tax levy which provides Greene Memorial Hospital, a non-profit organization, with resources to provide health care services.

Juvenile Court Programs – To account for revenue and expenditures restricted for Juvenile Court programs including a juvenile detention and rehabilitation facility. Revenues are derived from statutorily authorized fines and fees as well as various federal, state and local grants.

Common Pleas Court Programs – To account for revenue and expenditures restricted for Common Pleas Court programs. Revenues are derived from statutorily authorized fines and fees as well as various federal, state and local grants.

### **SPECIAL REVENUE FUNDS – CONTINUED**

Family and Children First Council – To account for revenues and expenditures for providing and coordinating social services for county residents. Revenues are derived from various federal, state and local grants.

Council on Aging – To account for a County-wide property tax levy which provides the Senior Council on Aging, a non-profit organization with resources to provide services and activities to the elderly in Greene County.

Miscellaneous Federal Grants – To account for federal funds restricted for miscellaneous purposes.

Public Defender – To account for revenues and expenses to operate the public defenders office as reimbursed by the Ohio Public Defenders office. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

Recorder Equipment – To account for revenue and expenses to operate and expand technology in the recorders office. Revenues are derived from fees charged to record documents as set by state statute, whereas the residual balance is unrestricted. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

Certificate of Title Administrative Fund – To account for revenues derived from fees collected by the Clerk of Courts – Auto Title Division as set by state statute, whereas the residual balance is unrestricted. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

Worker's Compensation Fund – To maintain and account for the accumulation of funds for the payment of workers compensation premiums. Revenues are derived from monthly charges to various County funds. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

### **DEBT SERVICE FUNDS**

The debt service funds are used to account for the accumulation of resources for and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment not associated with enterprise fund activity.

Various Purpose Long-Term Obligation Bonds – To account for the payment of principal and interest on general obligation bonds of the County's governmental funds.

Tax Incentive Project Debt – This fund is used to account for the accumulation of resources and payment of principal and interest on debt issues related to tax incentive programs authorized by the County.

Long-Term Jail Bond – This fund is used to account for the accumulation of resources and payment of principal and interest on the sales tax revenue bond issued by the County.

### **CAPITAL PROJECTS FUND**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for construction activities or the acquisition of capital assets (other than those financed by the enterprise funds).

General Purpose Capital Improvement – To account for general purpose construction and equipment acquisition activities of the County's governmental funds.

### **PERMANENT FUND**

This fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Chase Stewart – This fund accounts for principal and interest from a donation received by the County for the payment of medical bills for veterans. This fund is administered by the Soldier's Relief Commission.

**GREENE COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPES**  
**DECEMBER 31, 2024**

|                                                                               | Special<br>Revenue   | Debt<br>Service     | Capital<br>Projects<br>General<br>Purpose Capital<br>Improvement | Permanent<br>Fund<br>Chase<br>Stewart | Total<br>Governmental<br>Funds |
|-------------------------------------------------------------------------------|----------------------|---------------------|------------------------------------------------------------------|---------------------------------------|--------------------------------|
| <b>ASSETS:</b>                                                                |                      |                     |                                                                  |                                       |                                |
| Equity in Pooled Cash and Cash Equivalents                                    | \$ 27,527,268        | \$ 1,887,814        | \$ 25,842,202                                                    | \$ 96,278                             | \$ 55,353,562                  |
| Cash and Cash Equivalents in Segregated Accounts                              | 1,395,273            | -                   | -                                                                | -                                     | 1,395,273                      |
| Receivables (net of Allowance for Uncollectibles):                            |                      |                     |                                                                  |                                       |                                |
| Property Taxes                                                                | 11,134,844           | 369,595             | -                                                                | -                                     | 11,504,439                     |
| Accounts                                                                      | 10,592               | -                   | -                                                                | -                                     | 10,592                         |
| Accrued Interest                                                              | 937                  | -                   | -                                                                | 352                                   | 1,289                          |
| Prepaid Items                                                                 | 73,581               | -                   | -                                                                | -                                     | 73,581                         |
| Material and Supplies Inventory                                               | 4,809                | -                   | -                                                                | -                                     | 4,809                          |
| Due From Other Governments                                                    | 1,419,765            | 411,175             | -                                                                | -                                     | 1,830,940                      |
| <b>Total Assets</b>                                                           | <b>\$ 41,567,069</b> | <b>\$ 2,668,584</b> | <b>\$ 25,842,202</b>                                             | <b>\$ 96,630</b>                      | <b>\$ 70,174,485</b>           |
| <b>LIABILITIES:</b>                                                           |                      |                     |                                                                  |                                       |                                |
| Accounts Payable                                                              | \$ 656,563           | \$ -                | \$ 199,774                                                       | \$ -                                  | \$ 856,337                     |
| Accrued Wages and Benefits                                                    | 395,564              | -                   | -                                                                | -                                     | 395,564                        |
| Interfund Payable                                                             | 1,469,374            | -                   | -                                                                | -                                     | 1,469,374                      |
| <b>Total Liabilities</b>                                                      | <b>2,521,501</b>     | <b>-</b>            | <b>199,774</b>                                                   | <b>-</b>                              | <b>2,721,275</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                         |                      |                     |                                                                  |                                       |                                |
| Property Taxes                                                                | 11,356,183           | 369,595             | -                                                                | -                                     | 11,725,778                     |
| Unavailable Revenue                                                           | 1,017,272            | 411,175             | -                                                                | -                                     | 1,428,447                      |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>12,373,455</b>    | <b>780,770</b>      | <b>-</b>                                                         | <b>-</b>                              | <b>13,154,225</b>              |
| <b>FUND BALANCES:</b>                                                         |                      |                     |                                                                  |                                       |                                |
| Nonspendable                                                                  | 78,390               | -                   | -                                                                | 70,800                                | 149,190                        |
| Restricted                                                                    | 26,462,859           | 1,873,808           | -                                                                | 25,830                                | 28,362,497                     |
| Committed                                                                     | 130,864              | 14,006              | 25,642,428                                                       | -                                     | 25,787,298                     |
| <b>Total Fund Balances</b>                                                    | <b>26,672,113</b>    | <b>1,887,814</b>    | <b>25,642,428</b>                                                | <b>96,630</b>                         | <b>54,298,985</b>              |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 41,567,069</b> | <b>\$ 2,668,584</b> | <b>\$ 25,842,202</b>                                             | <b>\$ 96,630</b>                      | <b>\$ 70,174,485</b>           |

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

|                                                                               | Dog and<br>Kennel   | Other<br>Legislative<br>and Executive<br>Programs | Conservation<br>and Recreation<br>Programs | Community<br>Mental Health | Community and<br>Economic<br>Development<br>Programs |
|-------------------------------------------------------------------------------|---------------------|---------------------------------------------------|--------------------------------------------|----------------------------|------------------------------------------------------|
| <b>ASSETS:</b>                                                                |                     |                                                   |                                            |                            |                                                      |
| Equity in Pooled Cash and Cash Equivalents                                    | \$ 1,279,611        | \$ 5,296,461                                      | \$ 6,149,022                               | \$ 439,443                 | \$ 4,868,344                                         |
| Cash and Cash Equivalents in Segregated Accounts                              | -                   | -                                                 | 91,715                                     | -                          | -                                                    |
| Receivables (net of Allowance for Uncollectibles):                            |                     |                                                   |                                            |                            |                                                      |
| Property Taxes                                                                | -                   | -                                                 | -                                          | 5,065,710                  | -                                                    |
| Accounts                                                                      | 3,982               | -                                                 | 125                                        | -                          | -                                                    |
| Accrued Interest                                                              | -                   | -                                                 | -                                          | -                          | -                                                    |
| Prepaid Items                                                                 | 4,794               | 5,655                                             | 11,777                                     | -                          | 5,670                                                |
| Material and Supplies Inventory                                               | -                   | -                                                 | 4,809                                      | -                          | -                                                    |
| Due From Other Governments                                                    | -                   | -                                                 | -                                          | 250,849                    | 155,666                                              |
| <b>Total Assets</b>                                                           | <b>\$ 1,288,387</b> | <b>\$ 5,302,116</b>                               | <b>\$ 6,257,448</b>                        | <b>\$ 5,756,002</b>        | <b>\$ 5,029,680</b>                                  |
| <b>LIABILITIES:</b>                                                           |                     |                                                   |                                            |                            |                                                      |
| Accounts Payable                                                              | \$ 3,719            | \$ 43,514                                         | \$ 302,737                                 | \$ -                       | \$ 216,826                                           |
| Accrued Wages and Benefits                                                    | 35,219              | 41,759                                            | 17,982                                     | -                          | 23,916                                               |
| Interfund Payable                                                             | -                   | -                                                 | -                                          | -                          | 835,000                                              |
| <b>Total Liabilities</b>                                                      | <b>38,938</b>       | <b>85,273</b>                                     | <b>320,719</b>                             | <b>-</b>                   | <b>1,075,742</b>                                     |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                                         |                     |                                                   |                                            |                            |                                                      |
| Property Taxes                                                                | -                   | -                                                 | -                                          | 5,180,023                  | -                                                    |
| Unavailable Revenue                                                           | -                   | -                                                 | -                                          | 342,335                    | -                                                    |
| <b>Total Deferred Inflows of Resources</b>                                    | <b>-</b>            | <b>-</b>                                          | <b>-</b>                                   | <b>5,522,358</b>           | <b>-</b>                                             |
| <b>FUND BALANCES:</b>                                                         |                     |                                                   |                                            |                            |                                                      |
| Nonspendable                                                                  | 4,794               | 5,655                                             | 16,586                                     | -                          | 5,670                                                |
| Restricted                                                                    | 1,244,655           | 5,211,188                                         | 5,920,143                                  | 233,644                    | 3,948,268                                            |
| Committed                                                                     | -                   | -                                                 | -                                          | -                          | -                                                    |
| <b>Total Fund Balances</b>                                                    | <b>1,249,449</b>    | <b>5,216,843</b>                                  | <b>5,936,729</b>                           | <b>233,644</b>             | <b>3,953,938</b>                                     |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <b>\$ 1,288,387</b> | <b>\$ 5,302,116</b>                               | <b>\$ 6,257,448</b>                        | <b>\$ 5,756,002</b>        | <b>\$ 5,029,680</b>                                  |

| Public Safety<br>Programs | County Home       | Hospital Levy | Juvenile Court<br>Programs | Common<br>Pleas Court<br>Programs | Family and<br>Children First<br>Council | Council<br>On Aging | Miscellaneous<br>Federal Grants | Total Nonmajor<br>Special Revenue<br>Funds |
|---------------------------|-------------------|---------------|----------------------------|-----------------------------------|-----------------------------------------|---------------------|---------------------------------|--------------------------------------------|
| \$ 3,518,136              | \$ 345,864        | \$ -          | \$ 1,077,003               | \$ 3,986,949                      | \$ 51,242                               | \$ 464,810          | \$ 50,383                       | \$ 27,527,268                              |
| 1,292,815                 | -                 | -             | 1,662                      | 9,081                             | -                                       | -                   | -                               | 1,395,273                                  |
| -                         | -                 | -             | -                          | -                                 | -                                       | 6,069,134           | -                               | 11,134,844                                 |
| 6,485                     | -                 | -             | -                          | -                                 | -                                       | -                   | -                               | 10,592                                     |
| 937                       | -                 | -             | -                          | -                                 | -                                       | -                   | -                               | 937                                        |
| 9,874                     | -                 | -             | 23,055                     | 8,169                             | 4,587                                   | -                   | -                               | 73,581                                     |
| -                         | -                 | -             | -                          | -                                 | -                                       | -                   | -                               | 4,809                                      |
| 118,842                   | -                 | -             | 16,229                     | 531,748                           | 104,261                                 | 242,170             | -                               | 1,419,765                                  |
| <u>\$ 4,947,089</u>       | <u>\$ 345,864</u> | <u>\$ -</u>   | <u>\$ 1,117,949</u>        | <u>\$ 4,535,947</u>               | <u>\$ 160,090</u>                       | <u>\$ 6,776,114</u> | <u>\$ 50,383</u>                | <u>\$ 41,567,069</u>                       |
|                           |                   |               |                            |                                   |                                         |                     |                                 |                                            |
| \$ 35,674                 | \$ -              | \$ -          | \$ 25,114                  | \$ 11,900                         | \$ 17,079                               | \$ -                | \$ -                            | \$ 656,563                                 |
| 79,642                    | -                 | -             | 108,608                    | 51,446                            | 36,992                                  | -                   | -                               | 395,564                                    |
| 253,774                   | 215,000           | -             | 85,000                     | 50,150                            | 30,450                                  | -                   | -                               | 1,469,374                                  |
| 369,090                   | 215,000           | -             | 218,722                    | 113,496                           | 84,521                                  | -                   | -                               | 2,521,501                                  |
|                           |                   |               |                            |                                   |                                         |                     |                                 |                                            |
| -                         | -                 | -             | -                          | -                                 | -                                       | 6,176,160           | -                               | 11,356,183                                 |
| 42,307                    | -                 | -             | -                          | 280,528                           | -                                       | 352,102             | -                               | 1,017,272                                  |
| 42,307                    | -                 | -             | -                          | 280,528                           | -                                       | 6,528,262           | -                               | 12,373,455                                 |
|                           |                   |               |                            |                                   |                                         |                     |                                 |                                            |
| 9,874                     | -                 | -             | 23,055                     | 8,169                             | 4,587                                   | -                   | -                               | 78,390                                     |
| 4,525,818                 | -                 | -             | 876,172                    | 4,133,754                         | 70,982                                  | 247,852             | 50,383                          | 26,462,859                                 |
| -                         | 130,864           | -             | -                          | -                                 | -                                       | -                   | -                               | 130,864                                    |
| 4,535,692                 | 130,864           | -             | 899,227                    | 4,141,923                         | 75,569                                  | 247,852             | 50,383                          | 26,672,113                                 |
| <u>\$ 4,947,089</u>       | <u>\$ 345,864</u> | <u>\$ -</u>   | <u>\$ 1,117,949</u>        | <u>\$ 4,535,947</u>               | <u>\$ 160,090</u>                       | <u>\$ 6,776,114</u> | <u>\$ 50,383</u>                | <u>\$ 41,567,069</u>                       |

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

|                                                          | Various<br>Purpose<br>Long-Term<br>Obligation<br>Bonds | Tax Incentive<br>Project Debt | Long-Term<br>Jail Bond | Total Nonmajor<br>Debt Services<br>Funds |
|----------------------------------------------------------|--------------------------------------------------------|-------------------------------|------------------------|------------------------------------------|
| <b>ASSETS:</b>                                           |                                                        |                               |                        |                                          |
| Equity in Pooled Cash and Cash Equivalents               | \$ 4                                                   | \$ 1,873,808                  | \$ 14,002              | \$ 1,887,814                             |
| Receivables (net of Allowance for Uncollectibles):       |                                                        |                               |                        |                                          |
| Property Taxes                                           | -                                                      | 369,595                       | -                      | 369,595                                  |
| Due From Other Governments                               | -                                                      | 411,175                       | -                      | 411,175                                  |
| Total Assets                                             | <u>\$ 4</u>                                            | <u>\$ 2,654,578</u>           | <u>\$ 14,002</u>       | <u>\$ 2,668,584</u>                      |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                    |                                                        |                               |                        |                                          |
| Property Taxes                                           | \$ -                                                   | \$ 369,595                    | \$ -                   | \$ 369,595                               |
| Unavailable Revenue                                      | -                                                      | 411,175                       | -                      | 411,175                                  |
| Total Deferred Inflows of Resources                      | <u>-</u>                                               | <u>780,770</u>                | <u>-</u>               | <u>780,770</u>                           |
| <b>FUND BALANCES:</b>                                    |                                                        |                               |                        |                                          |
| Restricted                                               | -                                                      | 1,873,808                     | -                      | 1,873,808                                |
| Committed                                                | 4                                                      | -                             | 14,002                 | 14,006                                   |
| Total Fund Balances                                      | <u>4</u>                                               | <u>1,873,808</u>              | <u>14,002</u>          | <u>1,887,814</u>                         |
| Total Deferred Inflows of Resources<br>and Fund Balances | <u>\$ 4</u>                                            | <u>\$ 2,654,578</u>           | <u>\$ 14,002</u>       | <u>\$ 2,668,584</u>                      |

**GREENE COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                              | Special<br>Revenue   | Debt<br>Service     | Capital<br>Projects<br>General<br>Purpose Capital<br>Improvement | Permanent<br>Fund<br>Chase<br>Stewart | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|----------------------|---------------------|------------------------------------------------------------------|---------------------------------------|--------------------------------|
| REVENUES:                                                    |                      |                     |                                                                  |                                       |                                |
| Taxes:                                                       |                      |                     |                                                                  |                                       |                                |
| Property                                                     | \$ 11,797,177        | \$ 370,735          | \$ -                                                             | \$ -                                  | \$ 12,167,912                  |
| Other                                                        | 1,537,277            | -                   | -                                                                | -                                     | 1,537,277                      |
| Special Assessments                                          | -                    | 436,041             | -                                                                | -                                     | 436,041                        |
| Charges for Services                                         | 6,452,379            | -                   | -                                                                | -                                     | 6,452,379                      |
| Licenses and Permits                                         | 105,927              | -                   | -                                                                | -                                     | 105,927                        |
| Fines and Forfeitures                                        | 401,095              | -                   | -                                                                | -                                     | 401,095                        |
| Intergovernmental                                            | 7,956,984            | -                   | 207,966                                                          | -                                     | 8,164,950                      |
| Interest                                                     | 61,410               | -                   | -                                                                | 2,306                                 | 63,716                         |
| Other                                                        | 403,121              | -                   | 32,411                                                           | -                                     | 435,532                        |
| Total Revenues                                               | <u>28,715,370</u>    | <u>806,776</u>      | <u>240,377</u>                                                   | <u>2,306</u>                          | <u>29,764,829</u>              |
| EXPENDITURES:                                                |                      |                     |                                                                  |                                       |                                |
| Current:                                                     |                      |                     |                                                                  |                                       |                                |
| General Government:                                          |                      |                     |                                                                  |                                       |                                |
| Legislative and Executive                                    | 1,880,421            | 24,217              | 79,380                                                           | -                                     | 1,984,018                      |
| Judicial                                                     | 4,768,820            | -                   | -                                                                | -                                     | 4,768,820                      |
| Public Safety                                                | 3,704,376            | -                   | -                                                                | -                                     | 3,704,376                      |
| Health                                                       | 7,704,203            | -                   | -                                                                | -                                     | 7,704,203                      |
| Human Services                                               | 6,712,037            | -                   | -                                                                | -                                     | 6,712,037                      |
| Conservation and Recreation                                  | 2,096,172            | -                   | -                                                                | -                                     | 2,096,172                      |
| Community and Economic Development                           | 2,968,081            | -                   | -                                                                | -                                     | 2,968,081                      |
| Capital Outlay                                               | -                    | -                   | 3,865,144                                                        | -                                     | 3,865,144                      |
| Debt Service:                                                |                      |                     |                                                                  |                                       |                                |
| Principal Retirement                                         | -                    | 2,025,000           | -                                                                | -                                     | 2,025,000                      |
| Interest and Fiscal Charges                                  | -                    | 1,654,709           | -                                                                | -                                     | 1,654,709                      |
| Total Expenditures                                           | <u>29,834,110</u>    | <u>3,703,926</u>    | <u>3,944,524</u>                                                 | <u>-</u>                              | <u>37,482,560</u>              |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,118,740)          | (2,897,150)         | (3,704,147)                                                      | 2,306                                 | (7,717,731)                    |
| OTHER FINANCING SOURCES AND (USES):                          |                      |                     |                                                                  |                                       |                                |
| Transfers In                                                 | 592,976              | 3,132,676           | 15,000,000                                                       | -                                     | 18,725,652                     |
| Transfers Out                                                | (50,000)             | -                   | -                                                                | -                                     | (50,000)                       |
| Total Other Financing Sources and (Uses)                     | <u>542,976</u>       | <u>3,132,676</u>    | <u>15,000,000</u>                                                | <u>-</u>                              | <u>18,675,652</u>              |
| Net Change in Fund Balance                                   | (575,764)            | 235,526             | 11,295,853                                                       | 2,306                                 | 10,957,921                     |
| Fund Balance at Beginning of Year                            | <u>27,247,877</u>    | <u>1,652,288</u>    | <u>14,346,575</u>                                                | <u>94,324</u>                         | <u>43,341,064</u>              |
| Fund Balance at End of Year                                  | <u>\$ 26,672,113</u> | <u>\$ 1,887,814</u> | <u>\$ 25,642,428</u>                                             | <u>\$ 96,630</u>                      | <u>\$ 54,298,985</u>           |



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

|                                                              | Dog and<br>Kennel   | Other<br>Legislative<br>and Executive<br>Programs | Conservation<br>and Recreation<br>Programs | Community<br>Mental Health | Community and<br>Economic<br>Development<br>Programs | Public Safety<br>Programs |
|--------------------------------------------------------------|---------------------|---------------------------------------------------|--------------------------------------------|----------------------------|------------------------------------------------------|---------------------------|
| <b>REVENUES:</b>                                             |                     |                                                   |                                            |                            |                                                      |                           |
| Taxes:                                                       |                     |                                                   |                                            |                            |                                                      |                           |
| Property                                                     | \$ -                | \$ -                                              | \$ -                                       | \$ 4,549,022               | \$ -                                                 | \$ -                      |
| Other                                                        | -                   | -                                                 | -                                          | -                          | 1,537,277                                            | -                         |
| Charges for Services                                         | 690,950             | 1,618,480                                         | 1,170,508                                  | -                          | -                                                    | 2,035,857                 |
| Licenses and Permits                                         | -                   | 6                                                 | -                                          | -                          | -                                                    | 105,921                   |
| Fines and Forfeitures                                        | 18,942              | 319,228                                           | -                                          | -                          | -                                                    | 51,631                    |
| Intergovernmental                                            | -                   | 28,350                                            | -                                          | 484,240                    | 1,289,898                                            | 1,920,389                 |
| Interest                                                     | -                   | -                                                 | 53,137                                     | -                          | -                                                    | 8,273                     |
| Other                                                        | 58,094              | 86,836                                            | 67,582                                     | -                          | 82,215                                               | 22,993                    |
| Total Revenues                                               | <u>767,986</u>      | <u>2,052,900</u>                                  | <u>1,291,227</u>                           | <u>5,033,262</u>           | <u>2,909,390</u>                                     | <u>4,145,064</u>          |
| <b>EXPENDITURES:</b>                                         |                     |                                                   |                                            |                            |                                                      |                           |
| Current:                                                     |                     |                                                   |                                            |                            |                                                      |                           |
| General Government:                                          |                     |                                                   |                                            |                            |                                                      |                           |
| Legislative and Executive                                    | 62,829              | 1,817,592                                         | -                                          | -                          | -                                                    | -                         |
| Judicial                                                     | -                   | -                                                 | -                                          | -                          | -                                                    | -                         |
| Public Safety                                                | -                   | -                                                 | -                                          | -                          | -                                                    | 3,704,376                 |
| Health                                                       | 842,355             | -                                                 | -                                          | 4,922,762                  | -                                                    | -                         |
| Human Services                                               | -                   | -                                                 | -                                          | -                          | -                                                    | -                         |
| Conservation and Recreation                                  | -                   | -                                                 | 2,096,172                                  | -                          | -                                                    | -                         |
| Community and Economic Development                           | -                   | -                                                 | -                                          | -                          | 2,968,081                                            | -                         |
| Total Expenditures                                           | <u>905,184</u>      | <u>1,817,592</u>                                  | <u>2,096,172</u>                           | <u>4,922,762</u>           | <u>2,968,081</u>                                     | <u>3,704,376</u>          |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (137,198)           | 235,308                                           | (804,945)                                  | 110,500                    | (58,691)                                             | 440,688                   |
| <b>OTHER FINANCING SOURCES AND (USES):</b>                   |                     |                                                   |                                            |                            |                                                      |                           |
| Transfers In                                                 | -                   | -                                                 | -                                          | -                          | 9,189                                                | 210,867                   |
| Transfers Out                                                | -                   | -                                                 | -                                          | -                          | (50,000)                                             | -                         |
| Total Other Financing Sources and (Uses)                     | <u>-</u>            | <u>-</u>                                          | <u>-</u>                                   | <u>-</u>                   | <u>(40,811)</u>                                      | <u>210,867</u>            |
| Net Change in Fund Balance                                   | (137,198)           | 235,308                                           | (804,945)                                  | 110,500                    | (99,502)                                             | 651,555                   |
| Fund Balance at Beginning of Year                            | <u>1,386,647</u>    | <u>4,981,535</u>                                  | <u>6,741,674</u>                           | <u>123,144</u>             | <u>4,053,440</u>                                     | <u>3,884,137</u>          |
| Fund Balance at End of Year                                  | <u>\$ 1,249,449</u> | <u>\$ 5,216,843</u>                               | <u>\$ 5,936,729</u>                        | <u>\$ 233,644</u>          | <u>\$ 3,953,938</u>                                  | <u>\$ 4,535,692</u>       |

| County Home       | Hospital Levy    | Juvenile Court Programs | Common Pleas Court Programs | Family and Children First Council | Council On Aging  | Miscellaneous Federal Grants | Total Nonmajor Special Revenue Funds |
|-------------------|------------------|-------------------------|-----------------------------|-----------------------------------|-------------------|------------------------------|--------------------------------------|
| \$ -              | \$ 1,695,393     | \$ -                    | \$ -                        | \$ -                              | \$ 5,552,762      | \$ -                         | \$ 11,797,177                        |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 1,537,277                            |
| -                 | -                | 91,553                  | 835,921                     | 9,110                             | -                 | -                            | 6,452,379                            |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 105,927                              |
| -                 | -                | 10,433                  | 861                         | -                                 | -                 | -                            | 401,095                              |
| -                 | 195,914          | 2,009,984               | 1,127,383                   | 436,088                           | 461,238           | 3,500                        | 7,956,984                            |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 61,410                               |
| -                 | -                | 2,769                   | 48,145                      | 34,487                            | -                 | -                            | 403,121                              |
| -                 | <u>1,891,307</u> | <u>2,114,739</u>        | <u>2,012,310</u>            | <u>479,685</u>                    | <u>6,014,000</u>  | <u>3,500</u>                 | <u>28,715,370</u>                    |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 1,880,421                            |
| -                 | -                | 2,817,503               | 1,948,200                   | -                                 | -                 | 3,117                        | 4,768,820                            |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 3,704,376                            |
| -                 | 1,939,086        | -                       | -                           | -                                 | -                 | -                            | 7,704,203                            |
| -                 | -                | -                       | -                           | 798,754                           | 5,913,283         | -                            | 6,712,037                            |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 2,096,172                            |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | 2,968,081                            |
| -                 | <u>1,939,086</u> | <u>2,817,503</u>        | <u>1,948,200</u>            | <u>798,754</u>                    | <u>5,913,283</u>  | <u>3,117</u>                 | <u>29,834,110</u>                    |
| -                 | (47,779)         | (702,764)               | 64,110                      | (319,069)                         | 100,717           | 383                          | (1,118,740)                          |
| -                 | -                | -                       | -                           | 322,920                           | -                 | 50,000                       | 592,976                              |
| -                 | -                | -                       | -                           | -                                 | -                 | -                            | (50,000)                             |
| -                 | -                | -                       | -                           | <u>322,920</u>                    | -                 | <u>50,000</u>                | <u>542,976</u>                       |
| -                 | (47,779)         | (702,764)               | 64,110                      | 3,851                             | 100,717           | 50,383                       | (575,764)                            |
| <u>130,864</u>    | <u>47,779</u>    | <u>1,601,991</u>        | <u>4,077,813</u>            | <u>71,718</u>                     | <u>147,135</u>    | -                            | <u>27,247,877</u>                    |
| <u>\$ 130,864</u> | <u>\$ -</u>      | <u>\$ 899,227</u>       | <u>\$ 4,141,923</u>         | <u>\$ 75,569</u>                  | <u>\$ 247,852</u> | <u>\$ 50,383</u>             | <u>\$ 26,672,113</u>                 |

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

|                                      | Various<br>Purpose<br>Long-Term<br>Obligation<br>Bonds | Tax Incentive<br>Project Debt | Long-Term<br>Jail Bond | Total Nonmajor<br>Debt Services<br>Funds |
|--------------------------------------|--------------------------------------------------------|-------------------------------|------------------------|------------------------------------------|
| REVENUES:                            |                                                        |                               |                        |                                          |
| Taxes:                               |                                                        |                               |                        |                                          |
| Property                             | \$ -                                                   | \$ 370,735                    | \$ -                   | \$ 370,735                               |
| Special Assessments                  | -                                                      | 436,041                       | -                      | 436,041                                  |
| Total Revenues                       | -                                                      | 806,776                       | -                      | 806,776                                  |
| EXPENDITURES:                        |                                                        |                               |                        |                                          |
| Current:                             |                                                        |                               |                        |                                          |
| General Government:                  |                                                        |                               |                        |                                          |
| Legislative and Executive            | -                                                      | 24,217                        | -                      | 24,217                                   |
| Debt Service:                        |                                                        |                               |                        |                                          |
| Principal Retirement                 | 690,000                                                | 690,000                       | 645,000                | 2,025,000                                |
| Interest and Fiscal Charges          | 198,563                                                | 215,390                       | 1,240,756              | 1,654,709                                |
| Total Expenditures                   | 888,563                                                | 929,607                       | 1,885,756              | 3,703,926                                |
| Excess of Expenditures Over Revenues | (888,563)                                              | (122,831)                     | (1,885,756)            | (2,897,150)                              |
| OTHER FINANCING SOURCES:             |                                                        |                               |                        |                                          |
| Transfers In                         | 888,563                                                | 358,356                       | 1,885,757              | 3,132,676                                |
| Net Change in Fund Balance           | -                                                      | 235,525                       | 1                      | 235,526                                  |
| Fund Balance at Beginning of Year    | 4                                                      | 1,638,283                     | 14,001                 | 1,652,288                                |
| Fund Balance at End of Year          | \$ 4                                                   | \$ 1,873,808                  | \$ 14,002              | \$ 1,887,814                             |

**GREENE COUNTY, OHIO  
COMBINING STATEMENTS - CUSTODIAL**

**CUSTODIAL FUNDS**

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Undivided Tax Fund – To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Greene County.

District Board of Health – To account for the funds of the Greene County Combined Health District for which the County Auditor serves as fiscal agent.

Park District – To account for the funds of the Greene County Park District for which the County Auditor serves as fiscal agent.

Soil & Water Conservation – To account for the funds of the Greene County Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Regional Planning Commission – To account for the funds of the Greene County Regional Planning Commission for which the County Auditor serves as fiscal agent.

Family and Children First Council – To account for the funds of the Greene County Family and Children First Council for which the County Auditor serves as fiscal agent.

Segregated Custodial – To account for activity recorded in segregated accounts of various County departments. Revenues collected are periodically distributed to other governments or individuals, excluding Greene County.

Other Custodial – To account for license, permits and fees that are held and due to various State of Ohio agencies.

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**DECEMBER 31, 2024**

|                                                                    | Undivided<br>Tax    | District<br>Board of<br>Health | Park<br>District    |
|--------------------------------------------------------------------|---------------------|--------------------------------|---------------------|
| <b>ASSETS:</b>                                                     |                     |                                |                     |
| Equity in Pooled Cash and Cash Equivalents                         | \$ 13,024,934       | \$ 12,587,020                  | \$ 4,127,083        |
| Cash and Cash Equivalents in Segregated Accounts                   | -                   | -                              | -                   |
| Taxes Receivable                                                   | 339,929,213         | -                              | -                   |
| Special Assessments Receivable                                     | 10,352,769          | -                              | -                   |
| Due From Other Governments                                         | 7,213,084           | -                              | -                   |
| <b>Total Assets</b>                                                | <u>370,520,000</u>  | <u>12,587,020</u>              | <u>4,127,083</u>    |
| <b>LIABILITIES:</b>                                                |                     |                                |                     |
| Due To Other Governments                                           | <u>25,356,815</u>   | -                              | -                   |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                              |                     |                                |                     |
| Property Taxes                                                     | 333,419,345         | -                              | -                   |
| Special Assessments                                                | 10,352,769          | -                              | -                   |
| <b>Total Deferred Inflows of Resources</b>                         | <u>343,772,114</u>  | -                              | -                   |
| <b>NET POSITION:</b>                                               |                     |                                |                     |
| Restricted for Individuals, Organizations<br>and Other Governments | <u>\$ 1,391,071</u> | <u>\$ 12,587,020</u>           | <u>\$ 4,127,083</u> |

| Soil &<br>Water<br>Conservation | Regional<br>Planning<br>Commission | Family &<br>Children<br>First Council | Segregated<br>Custodial | Other<br>Custodial | Total                |
|---------------------------------|------------------------------------|---------------------------------------|-------------------------|--------------------|----------------------|
| \$ 614,012                      | \$ 245,977                         | \$ 250,403                            | \$ -                    | \$ 168,873         | \$ 31,018,302        |
| -                               | -                                  | -                                     | 2,968,482               | -                  | 2,968,482            |
| -                               | -                                  | -                                     | -                       | -                  | 339,929,213          |
| -                               | -                                  | -                                     | -                       | -                  | 10,352,769           |
| -                               | -                                  | -                                     | -                       | -                  | 7,213,084            |
| <u>614,012</u>                  | <u>245,977</u>                     | <u>250,403</u>                        | <u>2,968,482</u>        | <u>168,873</u>     | <u>391,481,850</u>   |
| -                               | -                                  | -                                     | -                       | 168,873            | 25,525,688           |
| -                               | -                                  | -                                     | -                       | -                  | 333,419,345          |
| -                               | -                                  | -                                     | -                       | -                  | 10,352,769           |
| -                               | -                                  | -                                     | -                       | -                  | 343,772,114          |
| <u>\$ 614,012</u>               | <u>\$ 245,977</u>                  | <u>\$ 250,403</u>                     | <u>\$ 2,968,482</u>     | <u>\$ -</u>        | <u>\$ 22,184,048</u> |

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                                               | Undivided<br>Tax           | District<br>Board of<br>Health | Park<br>District           |
|---------------------------------------------------------------|----------------------------|--------------------------------|----------------------------|
| <b>ADDITIONS:</b>                                             |                            |                                |                            |
| Amounts Received as Fiscal Agent                              | \$ -                       | \$ 16,466,286                  | \$ 4,483,265               |
| Property Taxes Collected for Other Government                 | 314,975,080                | -                              | -                          |
| Special Assessment Collections for Other Governments          | 4,609,462                  | -                              | -                          |
| Intergovernmental                                             | 14,347,122                 | -                              | -                          |
| Licenses, Permits and Fees for Other Governments              | -                          | -                              | -                          |
| Fines and Forfeitures for Other Governments                   | -                          | -                              | -                          |
| Sheriff Sales Collections for Others                          | -                          | -                              | -                          |
| Other                                                         | -                          | -                              | -                          |
| Total Additions                                               | <u>333,931,664</u>         | <u>16,466,286</u>              | <u>4,483,265</u>           |
| <b>DEDUCTIONS:</b>                                            |                            |                                |                            |
| Distributions as Fiscal Agent                                 | -                          | 14,871,985                     | 2,490,334                  |
| Property Taxes Distributions to Other Government              | 300,277,392                | -                              | -                          |
| Special Assessment Distributions to Other Governments         | 4,487,110                  | -                              | -                          |
| Distributions of State Funds to Other Governments             | 34,728,140                 | -                              | -                          |
| Licenses, Permits and Fees Distributions to Other Governments | -                          | -                              | -                          |
| Fines and Forfeitures Distributions to Other Governments      | -                          | -                              | -                          |
| Sheriff Sales Distributions to Others                         | -                          | -                              | -                          |
| Distributions to Individuals                                  | -                          | -                              | -                          |
| Total Deductions                                              | <u>339,492,642</u>         | <u>14,871,985</u>              | <u>2,490,334</u>           |
| Net Change in Net Position                                    | (5,560,978)                | 1,594,301                      | 1,992,931                  |
| Net Position at Beginning of Year                             | <u>6,952,049</u>           | <u>10,992,719</u>              | <u>2,134,152</u>           |
| Net Position at End of Year                                   | <u><u>\$ 1,391,071</u></u> | <u><u>\$ 12,587,020</u></u>    | <u><u>\$ 4,127,083</u></u> |

| Soil &<br>Water<br>Conservation | Regional<br>Planning<br>Commission | Family &<br>Children<br>First Council | Segregated<br>Custodial | Other<br>Custodial | Total                |
|---------------------------------|------------------------------------|---------------------------------------|-------------------------|--------------------|----------------------|
| \$ 566,888                      | \$ 256,670                         | \$ 1,018,696                          | \$ -                    | \$ -               | \$ 22,791,805        |
| -                               | -                                  | -                                     | -                       | -                  | 314,975,080          |
| -                               | -                                  | -                                     | -                       | -                  | 4,609,462            |
| -                               | -                                  | -                                     | -                       | -                  | 14,347,122           |
| -                               | -                                  | -                                     | 18,859,836              | 592,349            | 19,452,185           |
| -                               | -                                  | -                                     | 294,608                 | -                  | 294,608              |
| -                               | -                                  | -                                     | 3,881,160               | -                  | 3,881,160            |
| -                               | -                                  | -                                     | 724,679                 | -                  | 724,679              |
| <u>566,888</u>                  | <u>256,670</u>                     | <u>1,018,696</u>                      | <u>23,760,283</u>       | <u>592,349</u>     | <u>381,076,101</u>   |
| 744,063                         | 33,113                             | 1,120,613                             | -                       | -                  | 19,260,108           |
| -                               | -                                  | -                                     | -                       | -                  | 300,277,392          |
| -                               | -                                  | -                                     | -                       | -                  | 4,487,110            |
| -                               | -                                  | -                                     | -                       | -                  | 34,728,140           |
| -                               | -                                  | -                                     | 18,627,042              | 602,287            | 19,229,329           |
| -                               | -                                  | -                                     | 128,665                 | -                  | 128,665              |
| -                               | -                                  | -                                     | 4,128,724               | -                  | 4,128,724            |
| -                               | -                                  | -                                     | 761,876                 | -                  | 761,876              |
| <u>744,063</u>                  | <u>33,113</u>                      | <u>1,120,613</u>                      | <u>23,646,307</u>       | <u>602,287</u>     | <u>383,001,344</u>   |
| (177,175)                       | 223,557                            | (101,917)                             | 113,976                 | (9,938)            | (1,925,243)          |
| <u>791,187</u>                  | <u>22,420</u>                      | <u>352,320</u>                        | <u>2,854,506</u>        | <u>9,938</u>       | <u>24,109,291</u>    |
| <u>\$ 614,012</u>               | <u>\$ 245,977</u>                  | <u>\$ 250,403</u>                     | <u>\$ 2,968,482</u>     | <u>\$ -</u>        | <u>\$ 22,184,048</u> |



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

|                            | Budgeted Amounts |               |               | Variance with |
|----------------------------|------------------|---------------|---------------|---------------|
|                            | Original         | Final         | Actual        | Final Budget  |
| <b>REVENUES:</b>           |                  |               |               |               |
| Taxes:                     |                  |               |               |               |
| Property                   | \$ 13,595,000    | \$ 13,595,000 | \$ 13,678,339 | \$ 83,339     |
| Sales                      | 35,000,000       | 35,000,000    | 36,871,106    | 1,871,106     |
| Charges for Services       | 6,861,820        | 6,861,820     | 8,401,106     | 1,539,286     |
| Licenses and Permits       | 1,019,500        | 1,019,500     | 1,133,039     | 113,539       |
| Fines and Forfeitures      | 229,900          | 229,900       | 365,242       | 135,342       |
| Intergovernmental          | 6,761,400        | 6,761,400     | 6,850,109     | 88,709        |
| Interest                   | 6,110,300        | 6,110,300     | 10,175,860    | 4,065,560     |
| Other                      | 256,600          | 256,600       | 570,440       | 313,840       |
| Total Revenues             | 69,834,520       | 69,834,520    | 78,045,241    | 8,210,721     |
| <b>EXPENDITURES:</b>       |                  |               |               |               |
| Current:                   |                  |               |               |               |
| General Government:        |                  |               |               |               |
| Legislative and Executive: |                  |               |               |               |
| Commissioners:             |                  |               |               |               |
| Personal Services          | 1,103,198        | 1,103,198     | 1,073,970     | 29,228        |
| Contractual Services       | 1,035,300        | 1,069,332     | 1,056,643     | 12,689        |
| Materials and Supplies     | 2,500            | 2,500         | 1,500         | 1,000         |
| Capital Outlay             | 3,250            | 3,230         | 864           | 2,366         |
| Other                      | 63,675           | 63,000        | 156,013       | (93,013)      |
| Total Commissioners        | 2,207,923        | 2,241,260     | 2,288,990     | (47,730)      |
| Auditor:                   |                  |               |               |               |
| Personal Services          | 941,867          | 920,905       | 878,903       | 42,002        |
| Contractual Services       | 68,650           | 113,650       | 106,057       | 7,593         |
| Materials and Supplies     | 8,400            | 8,400         | 7,131         | 1,269         |
| Capital Outlay             | 35,600           | 35,600        | 34,835        | 765           |
| Other                      | 17,790           | 17,790        | 6,738         | 11,052        |
| Total Auditor              | 1,072,307        | 1,096,345     | 1,033,664     | 62,681        |
| Treasurer:                 |                  |               |               |               |
| Personal Services          | 476,619          | 478,884       | 478,769       | 115           |
| Contractual Services       | 20,000           | 19,628        | 18,428        | 1,200         |
| Materials and Supplies     | 4,100            | 4,000         | 3,585         | 415           |
| Capital Outlay             | 1,000            | 1,000         | 921           | 79            |
| Other                      | 74,885           | 111,620       | 108,156       | 3,464         |
| Total Treasurer            | 576,604          | 615,132       | 609,859       | 5,273         |
| Prosecuting Attorney:      |                  |               |               |               |
| Personal Services          | 2,505,603        | 2,569,918     | 2,548,411     | 21,507        |
| Contractual Services       | 29,935           | 27,473        | 23,021        | 4,452         |
| Materials and Supplies     | 14,889           | 21,844        | 21,841        | 3             |
| Capital Outlay             | 11,067           | 11,010        | 11,010        | -             |
| Other                      | 47,977           | 43,479        | 41,481        | 1,998         |
| Total Prosecuting Attorney | 2,609,471        | 2,673,724     | 2,645,764     | 27,960        |

(continued)

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

|                                        | Budgeted Amounts |           | Actual    | Variance with<br>Final Budget |
|----------------------------------------|------------------|-----------|-----------|-------------------------------|
|                                        | Original         | Final     |           |                               |
| EXPENDITURES:                          |                  |           |           |                               |
| Current:                               |                  |           |           |                               |
| General Government (continued):        |                  |           |           |                               |
| Legislative and Executive (continued): |                  |           |           |                               |
| Budget Commission:                     |                  |           |           |                               |
| Other                                  | \$ 1,000         | \$ 1,000  | \$ -      | \$ 1,000                      |
| Bureau of Inspection:                  |                  |           |           |                               |
| Contractual Services                   | 95,000           | 95,000    | 86,074    | 8,926                         |
| Data Processing:                       |                  |           |           |                               |
| Personal Services                      | 996,765          | 996,766   | 975,878   | 20,888                        |
| Contractual Services                   | 1,132,305        | 1,181,025 | 1,173,675 | 7,350                         |
| Materials and Supplies                 | 8,000            | 8,000     | 6,061     | 1,939                         |
| Capital Outlay                         | 110,000          | 64,440    | 59,044    | 5,396                         |
| Other                                  | 7,500            | 2,500     | 145       | 2,355                         |
| Total Data Processing                  | 2,254,570        | 2,252,731 | 2,214,803 | 37,928                        |
| Personnel:                             |                  |           |           |                               |
| Personal Services                      | 462,257          | 462,258   | 420,596   | 41,662                        |
| Contractual Services                   | 68,945           | 68,925    | 61,029    | 7,896                         |
| Materials and Supplies                 | 1,250            | 1,250     | 1,046     | 204                           |
| Capital Outlay                         | 4,000            | 4,000     | 1,922     | 2,078                         |
| Other                                  | 8,234            | 8,254     | 3,878     | 4,376                         |
| Total Personnel                        | 544,686          | 544,687   | 488,471   | 56,216                        |
| Microfilm:                             |                  |           |           |                               |
| Personal Services                      | 237,318          | 237,338   | 214,035   | 23,303                        |
| Service Garage:                        |                  |           |           |                               |
| Personal Services                      | 257,938          | 257,938   | 210,365   | 47,573                        |
| Contractual Services                   | 19,020           | 18,849    | 17,704    | 1,145                         |
| Materials and Supplies                 | 68,494           | 67,679    | 65,387    | 2,292                         |
| Capital Outlay                         | 3,910            | 3,757     | 3,601     | 156                           |
| Other                                  | 1,200            | 600       | -         | 600                           |
| Total Service Garage                   | 350,562          | 348,823   | 297,057   | 51,766                        |
| Utilities:                             |                  |           |           |                               |
| Materials and Supplies                 | 1,852,089        | 1,455,416 | 1,411,109 | 44,307                        |
|                                        |                  |           |           | (continued)                   |

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

|                                        | Budgeted Amounts |            |            | Variance with |
|----------------------------------------|------------------|------------|------------|---------------|
|                                        | Original         | Final      | Actual     | Final Budget  |
| <b>EXPENDITURES:</b>                   |                  |            |            |               |
| Current:                               |                  |            |            |               |
| General Government (continued):        |                  |            |            |               |
| Legislative and Executive (continued): |                  |            |            |               |
| Records and Information:               |                  |            |            |               |
| Personal Services                      | \$ 302,333       | \$ 308,579 | \$ 307,571 | \$ 1,008      |
| Contractual Services                   | 62,918           | 57,101     | 56,227     | 874           |
| Materials and Supplies                 | 3,979            | 6,371      | 5,669      | 702           |
| Capital Outlay                         | 750              | 750        | 309        | 441           |
| Other                                  | 7,280            | 8,280      | 7,299      | 981           |
| Total Records and Information          | 377,260          | 381,081    | 377,075    | 4,006         |
| Risk Management:                       |                  |            |            |               |
| Personal Services                      | 367,318          | 374,574    | 373,923    | 651           |
| Contractual Services                   | 24,000           | 24,000     | 21,068     | 2,932         |
| Materials and Supplies                 | 5,000            | 5,000      | 605        | 4,395         |
| Capital Outlay                         | 3,000            | 3,000      | 568        | 2,432         |
| Other                                  | 10,000           | 2,744      | 824        | 1,920         |
| Total Risk Management                  | 409,318          | 409,318    | 396,988    | 12,330        |
| Insurance:                             |                  |            |            |               |
| Contractual Services                   | 698,000          | 587,546    | 486,566    | 100,980       |
| Other                                  | 2,000            | 2,000      | -          | 2,000         |
| Total Insurance                        | 700,000          | 589,546    | 486,566    | 102,980       |
| Miscellaneous:                         |                  |            |            |               |
| Personal Services                      | -                | 79         | -          | 79            |
| Contractual Services                   | 607,618          | 641,830    | 605,441    | 36,389        |
| Materials and Supplies                 | 8,000            | 8,000      | -          | 8,000         |
| Capital Outlay                         | 507,273          | 357,277    | 308,639    | 48,638        |
| Other                                  | 1,319,302        | 1,337,544  | 1,283,672  | 53,872        |
| Total Miscellaneous                    | 2,442,193        | 2,344,730  | 2,197,752  | 146,978       |
| Unclaimed Funds:                       |                  |            |            |               |
| Other                                  | 715,000          | 715,000    | 3,862      | 711,138       |
| Board of Elections:                    |                  |            |            |               |
| Personal Services                      | 725,313          | 816,198    | 795,800    | 20,398        |
| Contractual Services                   | 375,162          | 397,867    | 397,373    | 494           |
| Materials and Supplies                 | 43,260           | 40,830     | 39,669     | 1,161         |
| Capital Outlay                         | 10,340           | 8,340      | 7,853      | 487           |
| Other                                  | 150,780          | 167,790    | 154,718    | 13,072        |
| Total Board of Elections               | 1,304,855        | 1,431,025  | 1,395,413  | 35,612        |
|                                        |                  |            |            | (continued)   |

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

|                                        | Budgeted Amounts |              |              | Variance with |
|----------------------------------------|------------------|--------------|--------------|---------------|
|                                        | Original         | Final        | Actual       | Final Budget  |
| <b>EXPENDITURES:</b>                   |                  |              |              |               |
| Current:                               |                  |              |              |               |
| General Government (continued):        |                  |              |              |               |
| Legislative and Executive (continued): |                  |              |              |               |
| Maintenance and Operations:            |                  |              |              |               |
| Personal Services                      | \$ 1,715,060     | \$ 1,715,060 | \$ 1,597,837 | \$ 117,223    |
| Contractual Services                   | 785,359          | 767,938      | 759,460      | 8,478         |
| Materials and Supplies                 | 428,521          | 454,409      | 444,010      | 10,399        |
| Capital Outlay                         | 110,946          | 92,330       | 88,545       | 3,785         |
| Other                                  | 21,272           | 4,692        | 2,548        | 2,144         |
| Total Maintenance and Operations       | 3,061,158        | 3,034,429    | 2,892,400    | 142,029       |
| Recorder:                              |                  |              |              |               |
| Personal Services                      | 539,716          | 539,696      | 506,889      | 32,807        |
| Contractual Services                   | 1,250            | 1,250        | 774          | 476           |
| Materials and Supplies                 | 2,000            | 2,000        | 1,697        | 303           |
| Other                                  | 1,500            | 1,500        | 184          | 1,316         |
| Total Recorder                         | 544,466          | 544,446      | 509,544      | 34,902        |
| Total Legislative and Executive        | 21,355,780       | 21,011,031   | 19,549,426   | 1,461,605     |
| Judicial:                              |                  |              |              |               |
| Court of Appeals:                      |                  |              |              |               |
| Other                                  | 46,000           | 46,000       | 43,418       | 2,582         |
| Common Pleas Court:                    |                  |              |              |               |
| Personal Services                      | 2,205,294        | 2,198,744    | 2,055,721    | 143,023       |
| Contractual Services                   | 7,245            | 9,550        | 9,307        | 243           |
| Materials and Supplies                 | 7,604            | 7,042        | 6,964        | 78            |
| Other                                  | 80,433           | 82,147       | 60,671       | 21,476        |
| Total Common Pleas Court               | 2,300,576        | 2,297,483    | 2,132,663    | 164,820       |
| Juvenile Court:                        |                  |              |              |               |
| Personal Services                      | 3,114,352        | 3,137,649    | 3,136,595    | 1,054         |
| Contractual Services                   | 190,512          | 150,758      | 147,407      | 3,351         |
| Materials and Supplies                 | 26,944           | 35,943       | 35,808       | 135           |
| Capital Outlay                         | 16,388           | 9,608        | 5,331        | 4,277         |
| Other                                  | 43,888           | 36,825       | 32,772       | 4,053         |
| Total Juvenile Court                   | 3,392,084        | 3,370,783    | 3,357,913    | 12,870        |
| Probate Court:                         |                  |              |              |               |
| Personal Services                      | 535,842          | 535,842      | 515,197      | 20,645        |
| Contractual Services                   | 20,000           | 26,028       | 24,733       | 1,295         |
| Materials and Supplies                 | 5,000            | 7,000        | 6,835        | 165           |
| Other                                  | 2,720            | 2,720        | 2,019        | 701           |
| Total Probate Court                    | 563,562          | 571,590      | 548,784      | 22,806        |

(continued)

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

|                                 | Budgeted Amounts |              |              | Variance with |
|---------------------------------|------------------|--------------|--------------|---------------|
|                                 | Original         | Final        | Actual       | Final Budget  |
| <b>EXPENDITURES:</b>            |                  |              |              |               |
| Current:                        |                  |              |              |               |
| General Government (continued): |                  |              |              |               |
| Judicial (continued):           |                  |              |              |               |
| Clerk of Courts:                |                  |              |              |               |
| Personal Services               | \$ 1,083,679     | \$ 1,089,316 | \$ 1,087,449 | \$ 1,867      |
| Contractual Services            | 7,400            | 7,400        | 4,623        | 2,777         |
| Materials and Supplies          | 24,395           | 17,009       | 16,767       | 242           |
| Capital Outlay                  | 3,200            | 4,500        | 4,215        | 285           |
| Other                           | 4,030            | 4,480        | 3,859        | 621           |
| Total Clerk of Courts           | 1,122,704        | 1,122,705    | 1,116,913    | 5,792         |
| Xenia Municipal Court:          |                  |              |              |               |
| Personal Services               | 132,927          | 132,902      | 127,928      | 4,974         |
| Contractual Services            | 48,410           | 53,410       | 53,410       | -             |
| Other                           | 13,200           | 13,226       | 11,776       | 1,450         |
| Total Xenia Municipal Court     | 194,537          | 199,538      | 193,114      | 6,424         |
| Fairborn Municipal Court:       |                  |              |              |               |
| Personal Services               | 222,027          | 221,027      | 213,863      | 7,164         |
| Contractual Services            | 64,315           | 59,521       | 57,521       | 2,000         |
| Other                           | 41,900           | 39,659       | 38,567       | 1,092         |
| Total Fairborn Municipal Court  | 328,242          | 320,207      | 309,951      | 10,256        |
| Domestic Relations Court:       |                  |              |              |               |
| Personal Services               | 991,164          | 1,009,932    | 1,006,347    | 3,585         |
| Contractual Services            | 21,180           | 17,971       | 17,593       | 378           |
| Materials and Supplies          | 6,272            | 6,272        | 6,045        | 227           |
| Capital Outlay                  | 1,940            | 1,940        | 1,778        | 162           |
| Other                           | 16,615           | 17,515       | 12,229       | 5,286         |
| Total Domestic Relations Court  | 1,037,171        | 1,053,630    | 1,043,992    | 9,638         |
| Public Defender:                |                  |              |              |               |
| Contractual Services            | 300,000          | 331,000      | 299,872      | 31,128        |
| Total Judicial                  | 9,284,876        | 9,312,936    | 9,046,620    | 266,316       |
| Total General Government        | 30,640,656       | 30,323,967   | 28,596,046   | 1,727,921     |
| Public Safety:                  |                  |              |              |               |
| Coroner:                        |                  |              |              |               |
| Personal Services               | 470,010          | 493,459      | 492,204      | 1,255         |
| Contractual Services            | 234,750          | 233,450      | 226,241      | 7,209         |
| Materials and Supplies          | 6,175            | 8,275        | 7,978        | 297           |
| Capital Outlay                  | 4,200            | 4,000        | 1,368        | 2,632         |
| Other                           | 6,500            | 5,900        | 4,352        | 1,548         |
| Total Coroner                   | 721,635          | 745,084      | 732,143      | 12,941        |

(continued)

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

|                                 | Budgeted Amounts |              | Actual       | Variance with<br>Final Budget |
|---------------------------------|------------------|--------------|--------------|-------------------------------|
|                                 | Original         | Final        |              |                               |
| EXPENDITURES:                   |                  |              |              |                               |
| Current:                        |                  |              |              |                               |
| Public Safety (continued):      |                  |              |              |                               |
| Juvenile Detention:             |                  |              |              |                               |
| Personal Services               | \$ 1,314,176     | \$ 1,361,280 | \$ 1,359,639 | \$ 1,641                      |
| Contractual Services            | 16,824           | 16,824       | 16,068       | 756                           |
| Materials and Supplies          | 28,512           | 27,056       | 23,791       | 3,265                         |
| Capital Outlay                  | 4,000            | 38,893       | 38,605       | 288                           |
| Other                           | 6,530            | 8,104        | 7,883        | 221                           |
| Total Juvenile Detention        | 1,370,042        | 1,452,157    | 1,445,986    | 6,171                         |
| Sheriff - Administration:       |                  |              |              |                               |
| Personal Services               | 2,203,252        | 2,222,050    | 2,178,971    | 43,079                        |
| Contractual Services            | 158,851          | 155,836      | 132,633      | 23,203                        |
| Materials and Supplies          | 98,359           | 65,622       | 57,505       | 8,117                         |
| Capital Outlay                  | 25,118           | 25,110       | 23,610       | 1,500                         |
| Other                           | 68,415           | 80,746       | 77,666       | 3,080                         |
| Total Sheriff - Administration  | 2,553,995        | 2,549,364    | 2,470,385    | 78,979                        |
| Building Regulations:           |                  |              |              |                               |
| Personal Services               | 1,621,617        | 1,581,617    | 1,282,678    | 298,939                       |
| Contractual Services            | 300,323          | 319,414      | 317,273      | 2,141                         |
| Materials and Supplies          | 18,360           | 16,000       | 15,200       | 800                           |
| Other                           | 12,316           | 12,286       | 7,979        | 4,307                         |
| Total Building Regulations      | 1,952,616        | 1,929,317    | 1,623,130    | 306,187                       |
| Sheriff - Law Enforcement:      |                  |              |              |                               |
| Personal Services               | 5,694,290        | 5,747,765    | 5,736,258    | 11,507                        |
| Contractual Services            | 325,667          | 259,198      | 249,935      | 9,263                         |
| Materials and Supplies          | 137,475          | 157,218      | 156,440      | 778                           |
| Capital Outlay                  | 630,234          | 669,031      | 662,174      | 6,857                         |
| Other                           | 71,827           | 72,200       | 67,428       | 4,772                         |
| Total Sheriff - Law Enforcement | 6,859,493        | 6,905,412    | 6,872,235    | 33,177                        |
| Sheriff - Corrections:          |                  |              |              |                               |
| Personal Services               | 7,721,700        | 7,992,004    | 7,986,774    | 5,230                         |
| Contractual Services            | 988,400          | 914,278      | 887,079      | 27,199                        |
| Materials and Supplies          | 153,027          | 130,436      | 121,877      | 8,559                         |
| Capital Outlay                  | 54,582           | 58,582       | 56,590       | 1,992                         |
| Other                           | 53,118           | 45,502       | 42,848       | 2,654                         |
| Total Sheriff - Corrections     | 8,970,827        | 9,140,802    | 9,095,168    | 45,634                        |
| Total Public Safety             | 22,428,608       | 22,722,136   | 22,239,047   | 483,089                       |

(continued)

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

|                                    | Budgeted Amounts |            |            | Variance with |
|------------------------------------|------------------|------------|------------|---------------|
|                                    | Original         | Final      | Actual     | Final Budget  |
| EXPENDITURES:                      |                  |            |            |               |
| Current:                           |                  |            |            |               |
| Public Works:                      |                  |            |            |               |
| County Engineer:                   |                  |            |            |               |
| Personal Services                  | \$ 138,267       | \$ 138,316 | \$ 133,685 | \$ 4,631      |
| Capital Outlay                     | 19,575           | 21,526     | 3,597      | 17,929        |
| Other                              | 7,500            | 5,500      | 5,444      | 56            |
| Total County Engineer              | 165,342          | 165,342    | 142,726    | 22,616        |
| Total Public Works                 | 165,342          | 165,342    | 142,726    | 22,616        |
| Health:                            |                  |            |            |               |
| Vital Statistics:                  |                  |            |            |               |
| Other                              | 1,600            | 1,600      | 1,270      | 330           |
| Other Health:                      |                  |            |            |               |
| Other                              | 517,999          | 517,999    | 517,999    | -             |
| Total Health                       | 519,599          | 519,599    | 519,269    | 330           |
| Human Services:                    |                  |            |            |               |
| Veteran's Service Commission:      |                  |            |            |               |
| Personal Services                  | 834,440          | 834,440    | 821,701    | 12,739        |
| Contractual Services               | 130,452          | 149,515    | 147,112    | 2,403         |
| Materials and Supplies             | 10,267           | 8,467      | 6,059      | 2,408         |
| Capital Outlay                     | 12,930           | 12,930     | 10,329     | 2,601         |
| Other                              | 112,730          | 120,845    | 114,392    | 6,453         |
| Total Veteran's Service Commission | 1,100,819        | 1,126,197  | 1,099,593  | 26,604        |
| Total Human Services               | 1,100,819        | 1,126,197  | 1,099,593  | 26,604        |
| Conservation and Recreation:       |                  |            |            |               |
| Parks and Trails:                  |                  |            |            |               |
| Personal Services                  | 2,257,232        | 2,257,232  | 2,073,338  | 183,894       |
| Contractual Services               | 134,014          | 133,961    | 129,369    | 4,592         |
| Materials and Supplies             | 98,613           | 98,212     | 94,426     | 3,786         |
| Capital Outlay                     | 6,000            | 8,237      | 7,139      | 1,098         |
| Other                              | 8,500            | 6,263      | 5,199      | 1,064         |
| Total Parks and Trails             | 2,504,359        | 2,503,905  | 2,309,471  | 194,434       |
| Agriculture:                       |                  |            |            |               |
| Contractual Services               | 81,000           | 76,500     | 75,678     | 822           |
| Other                              | 596,442          | 596,442    | 596,443    | (1)           |
| Total Agriculture                  | 677,442          | 672,942    | 672,121    | 821           |
| Total Conservation and Recreation  | 3,181,801        | 3,176,847  | 2,981,592  | 195,255       |
|                                    |                  |            |            | (continued)   |

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

|                                          | Budgeted Amounts     |                      |                      | Variance with        |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                          | Original             | Final                | Actual               | Final Budget         |
| EXPENDITURES:                            |                      |                      |                      |                      |
| Current:                                 |                      |                      |                      |                      |
| Community and Economic Development:      |                      |                      |                      |                      |
| Department of Development:               |                      |                      |                      |                      |
| Personal Services                        | \$ 545,107           | \$ 545,107           | \$ 510,257           | \$ 34,850            |
| Contractual Services                     | 4,700                | 4,700                | 3,777                | 923                  |
| Materials and Supplies                   | 4,000                | 4,000                | 3,361                | 639                  |
| Capital Outlay                           | 3,100                | 4,907                | 4,907                | -                    |
| Other                                    | 743,330              | 741,330              | 216,369              | 524,961              |
| Total Department of Development          | <u>1,300,237</u>     | <u>1,300,044</u>     | <u>738,671</u>       | <u>561,373</u>       |
| Total Community and Economic Development | <u>1,300,237</u>     | <u>1,300,044</u>     | <u>738,671</u>       | <u>561,373</u>       |
| Total Expenditures                       | <u>59,337,062</u>    | <u>59,334,132</u>    | <u>56,316,944</u>    | <u>3,017,188</u>     |
| Excess of Revenues Over Expenditures     | 10,497,458           | 10,500,388           | 21,728,297           | 11,227,909           |
| OTHER FINANCING SOURCES AND (USES):      |                      |                      |                      |                      |
| Transfers In                             | 707,967              | 707,967              | 807,946              | 99,979               |
| Transfers Out                            | (4,500,706)          | (19,402,780)         | (19,294,013)         | 108,767              |
| Advances In                              | -                    | -                    | 145,000              | 145,000              |
| Advances Out                             | (165,000)            | (547,000)            | (548,950)            | (1,950)              |
| Proceeds from Sale of Capital Assets     | -                    | -                    | 4,082                | 4,082                |
| Repayment of Loans to Other Governments  | -                    | (10,000)             | (10,000)             | -                    |
| Loans to Other Governments               | -                    | -                    | 10,000               | 10,000               |
| Total Other Financing Sources and (Uses) | <u>(3,957,739)</u>   | <u>(19,251,813)</u>  | <u>(18,885,935)</u>  | <u>365,878</u>       |
| Net Change in Fund Balance               | 6,539,719            | (8,751,425)          | 2,842,362            | <u>\$ 11,593,787</u> |
| Fund Balance at Beginning of Year        | 46,432,620           | 46,432,620           | 46,432,620           |                      |
| Prior Year Encumbrances Appropriated     | <u>1,173,119</u>     | <u>1,173,119</u>     | <u>1,173,119</u>     |                      |
| Fund Balance at End of Year              | <u>\$ 54,145,458</u> | <u>\$ 38,854,314</u> | <u>\$ 50,448,101</u> |                      |



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts     |                     |                      | Variance with       |
|--------------------------------------|----------------------|---------------------|----------------------|---------------------|
|                                      | Original             | Final               | Actual               | Final Budget        |
| <b>REVENUES:</b>                     |                      |                     |                      |                     |
| Taxes:                               |                      |                     |                      |                     |
| Property                             | \$ 919,000           | \$ 919,000          | \$ 918,465           | \$ (535)            |
| Special Assessments                  | 23,000               | 23,000              | 22,183               | (817)               |
| Charges for Services                 | 362,000              | 362,000             | 243,985              | (118,015)           |
| Fines and Forfeitures                | 120,000              | 120,000             | 98,263               | (21,737)            |
| Intergovernmental                    | 8,906,000            | 10,650,578          | 10,755,647           | 105,069             |
| Interest                             | 100,000              | 100,000             | 312,194              | 212,194             |
| Other                                | 39,000               | 39,000              | 39,356               | 356                 |
| Total Revenues                       | <u>10,469,000</u>    | <u>12,213,578</u>   | <u>12,390,093</u>    | <u>176,515</u>      |
| <b>EXPENDITURES:</b>                 |                      |                     |                      |                     |
| Current:                             |                      |                     |                      |                     |
| Public Works:                        |                      |                     |                      |                     |
| County Engineer - MVGT:              |                      |                     |                      |                     |
| Personal Services                    | 4,500,642            | 4,500,642           | 3,691,300            | 809,342             |
| Contractual Services                 | 1,110,788            | 1,096,307           | 899,501              | 196,806             |
| Materials and Supplies               | 2,154,234            | 2,131,618           | 1,063,888            | 1,067,730           |
| Capital Outlay                       | 6,537,252            | 8,118,907           | 6,932,536            | 1,186,371           |
| Other                                | 178,697              | 2,536,539           | 498,545              | 2,037,994           |
| Total County Engineer - MVGT         | <u>14,481,613</u>    | <u>18,384,013</u>   | <u>13,085,770</u>    | <u>5,298,243</u>    |
| County Engineer - Bridge:            |                      |                     |                      |                     |
| Personal Services                    | 188,804              | 188,804             | 161,850              | 26,954              |
| Contractual Services                 | 205,000              | 205,000             | 98,424               | 106,576             |
| Materials and Supplies               | 250,000              | 250,000             | 6,739                | 243,261             |
| Capital Outlay                       | 2,000,000            | 2,000,000           | 63,523               | 1,936,477           |
| Total County Engineer - Bridge       | <u>2,643,804</u>     | <u>2,643,804</u>    | <u>330,536</u>       | <u>2,313,268</u>    |
| County Engineer - Ditches:           |                      |                     |                      |                     |
| Contractual Services                 | 58,062               | 58,062              | 30,623               | 27,439              |
| Materials and Supplies               | 15,500               | 15,500              | 8,360                | 7,140               |
| Other                                | 8,294                | 8,294               | -                    | 8,294               |
| Total County Engineer - Ditches      | <u>81,856</u>        | <u>81,856</u>       | <u>38,983</u>        | <u>42,873</u>       |
| Total Expenditures                   | <u>17,207,273</u>    | <u>21,109,673</u>   | <u>13,455,289</u>    | <u>7,654,384</u>    |
| Excess of Expenditures Over Revenues | (6,738,273)          | (8,896,095)         | (1,065,196)          | 7,830,899           |
| <b>OTHER FINANCING SOURCES:</b>      |                      |                     |                      |                     |
| Proceeds from Sale of Capital Assets | -                    | -                   | 61,637               | 61,637              |
| Net Change in Fund Balance           | (6,738,273)          | (8,896,095)         | (1,003,559)          | <u>\$ 7,892,536</u> |
| Fund Balance at Beginning of Year    | 17,245,068           | 17,245,068          | 17,245,068           |                     |
| Prior Year Encumbrances Appropriated | <u>1,611,970</u>     | <u>1,611,970</u>    | <u>1,611,970</u>     |                     |
| Fund Balance at End of Year          | <u>\$ 12,118,765</u> | <u>\$ 9,960,943</u> | <u>\$ 17,853,479</u> |                     |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts     |                      |                      | Variance with       |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                   | Original             | Final                | Actual               | Final Budget        |
| <b>REVENUES:</b>                  |                      |                      |                      |                     |
| Taxes:                            |                      |                      |                      |                     |
| Property                          | \$ 5,684,000         | \$ 5,684,000         | \$ 6,012,778         | \$ 328,778          |
| Charges for Services              | 715,000              | 715,000              | 712,717              | (2,283)             |
| Intergovernmental                 | 14,993,000           | 14,993,000           | 14,587,162           | (405,838)           |
| Other                             | <u>118,750</u>       | <u>118,750</u>       | <u>209,441</u>       | <u>90,691</u>       |
| Total Revenues                    | <u>21,510,750</u>    | <u>21,510,750</u>    | <u>21,522,098</u>    | <u>11,348</u>       |
| <b>EXPENDITURES:</b>              |                      |                      |                      |                     |
| Current:                          |                      |                      |                      |                     |
| Human Services:                   |                      |                      |                      |                     |
| Work Force Investment:            |                      |                      |                      |                     |
| Contractual Services              | 1,184,636            | 1,184,636            | 992,806              | 191,830             |
| Materials and Supplies            | 1,000                | 1,000                | 595                  | 405                 |
| Other                             | <u>900</u>           | <u>900</u>           | <u>180</u>           | <u>720</u>          |
| Total Work Force Investment       | <u>1,186,536</u>     | <u>1,186,536</u>     | <u>993,581</u>       | <u>192,955</u>      |
| Public Assistance:                |                      |                      |                      |                     |
| Personal Services                 | 9,272,685            | 9,272,685            | 8,179,745            | 1,092,940           |
| Contractual Services              | 2,095,364            | 2,871,914            | 2,697,343            | 174,571             |
| Materials and Supplies            | 72,000               | 72,800               | 35,346               | 37,454              |
| Capital Outlay                    | 34,500               | 10,100               | 368                  | 9,732               |
| Other                             | <u>85,450</u>        | <u>93,950</u>        | <u>88,432</u>        | <u>5,518</u>        |
| Total Public Assistance           | <u>11,559,999</u>    | <u>12,321,449</u>    | <u>11,001,234</u>    | <u>1,320,215</u>    |
| Children Services:                |                      |                      |                      |                     |
| Personal Services                 | 427,419              | 427,419              | 404,098              | 23,321              |
| Contractual Services              | 6,810,550            | 9,383,550            | 9,214,447            | 169,103             |
| Materials and Supplies            | 19,700               | 21,200               | 16,426               | 4,774               |
| Capital Outlay                    | 8,500                | 7,000                | -                    | 7,000               |
| Other                             | <u>42,100</u>        | <u>42,100</u>        | <u>8,938</u>         | <u>33,162</u>       |
| Total Children Services           | <u>7,308,269</u>     | <u>9,881,269</u>     | <u>9,643,909</u>     | <u>237,360</u>      |
| Total Expenditures                | <u>20,054,804</u>    | <u>23,389,254</u>    | <u>21,638,724</u>    | <u>1,750,530</u>    |
| Excess (Deficiency) of Revenues   |                      |                      |                      |                     |
| Over (Under) Expenditures         | 1,455,946            | (1,878,504)          | (116,626)            | 1,761,878           |
| <b>OTHER FINANCING SOURCES:</b>   |                      |                      |                      |                     |
| Transfers In                      | <u>240,000</u>       | <u>240,000</u>       | <u>285,492</u>       | <u>45,492</u>       |
| Net Change in Fund Balance        | 1,695,946            | (1,638,504)          | 168,866              | <u>\$ 1,807,370</u> |
| Fund Balance at Beginning of Year | <u>28,739,095</u>    | <u>28,739,095</u>    | <u>28,739,095</u>    |                     |
| Fund Balance at End of Year       | <u>\$ 30,435,041</u> | <u>\$ 27,100,591</u> | <u>\$ 28,907,961</u> |                     |

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

|                                      | Budgeted Amounts     |                      |                      | Variance with       |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                      | Original             | Final                | Actual               | Final Budget        |
| REVENUES:                            |                      |                      |                      |                     |
| Taxes:                               |                      |                      |                      |                     |
| Property                             | \$ 12,226,241        | \$ 12,226,241        | \$ 12,202,203        | \$ (24,038)         |
| Intergovernmental                    | 4,125,500            | 4,125,500            | 4,268,247            | 142,747             |
| Other                                | 82,500               | 82,500               | 21,488               | (61,012)            |
| Total Revenues                       | <u>16,434,241</u>    | <u>16,434,241</u>    | <u>16,491,938</u>    | <u>57,697</u>       |
| EXPENDITURES:                        |                      |                      |                      |                     |
| Current:                             |                      |                      |                      |                     |
| Health:                              |                      |                      |                      |                     |
| Developmental Disabilities:          |                      |                      |                      |                     |
| Personal Services                    | 8,718,575            | 8,718,575            | 8,524,555            | 194,020             |
| Contractual Services                 | 9,480,000            | 9,580,000            | 8,062,157            | 1,517,843           |
| Materials and Supplies               | 300,000              | 300,000              | 73,373               | 226,627             |
| Capital Outlay                       | 100,000              | 100,000              | 17,377               | 82,623              |
| Other                                | 310,000              | 310,000              | 139,282              | 170,718             |
| Total Expenditures                   | <u>18,908,575</u>    | <u>19,008,575</u>    | <u>16,816,744</u>    | <u>2,191,831</u>    |
| Excess of Expenditures Over Revenues | (2,474,334)          | (2,574,334)          | (324,806)            | 2,249,528           |
| OTHER FINANCING USES:                |                      |                      |                      |                     |
| Transfers Out                        | <u>(1,000,000)</u>   | <u>(1,000,000)</u>   | <u>-</u>             | <u>1,000,000</u>    |
| Net Change in Fund Balance           | (3,474,334)          | (3,574,334)          | (324,806)            | <u>\$ 3,249,528</u> |
| Fund Balance at Beginning of Year    | <u>31,778,871</u>    | <u>31,778,871</u>    | <u>31,778,871</u>    |                     |
| Fund Balance at End of Year          | <u>\$ 28,304,537</u> | <u>\$ 28,204,537</u> | <u>\$ 31,454,065</u> |                     |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**AMERICAN RESCUE PLAN - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts     |                   |                   | Variance with |
|--------------------------------------|----------------------|-------------------|-------------------|---------------|
|                                      | Original             | Final             | Actual            | Final Budget  |
| REVENUES:                            |                      |                   |                   |               |
| Other                                | \$ -                 | \$ 15,000         | \$ 15,000         | \$ -          |
| EXPENDITURES:                        |                      |                   |                   |               |
| Current:                             |                      |                   |                   |               |
| General Government:                  |                      |                   |                   |               |
| Legislative and Executive:           |                      |                   |                   |               |
| Contractual Services                 | 2,731,416            | 14,591,255        | 14,591,255        | -             |
| Other                                | 243,757              | 919,377           | 919,377           | -             |
| Total Expenditures                   | 2,975,173            | 15,510,632        | 15,510,632        | -             |
| Net Change in Fund Balance           | (2,975,173)          | (15,495,632)      | (15,495,632)      | \$ -          |
| Fund Balance at Beginning of Year    | 12,625,532           | 12,625,532        | 12,625,532        |               |
| Prior Year Encumbrances Appropriated | 2,975,173            | 2,975,173         | 2,975,173         |               |
| Fund Balance at End of Year          | <u>\$ 12,625,532</u> | <u>\$ 105,073</u> | <u>\$ 105,073</u> |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JAIL CONSTRUCTION - CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts     |               |                     | Variance with |
|--------------------------------------|----------------------|---------------|---------------------|---------------|
|                                      | Original             | Final         | Actual              | Final Budget  |
| EXPENDITURES:                        |                      |               |                     |               |
| Current:                             |                      |               |                     |               |
| General Government:                  |                      |               |                     |               |
| Legislative and Executive:           |                      |               |                     |               |
| Capital Outlay                       | \$ 5,985,284         | \$ 59,364,126 | \$ 51,447,186       | \$ 7,916,940  |
| Net Change in Fund Balance           | (5,985,284)          | (59,364,126)  | (51,447,186)        | \$ 7,916,940  |
| Fund Balance at Beginning of Year    | 53,378,842           | 53,378,842    | 53,378,842          |               |
| Prior Year Encumbrances Appropriated | 5,985,284            | 5,985,284     | 5,985,284           |               |
| Fund Balance at End of Year          | <u>\$ 53,378,842</u> | <u>\$ -</u>   | <u>\$ 7,916,940</u> |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WATER - ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                            | Budgeted Amounts     |                      |                      | Variance with       |
|--------------------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                            | Original             | Final                | Actual               | Final Budget        |
| <b>REVENUES:</b>                           |                      |                      |                      |                     |
| Special Assessments                        | \$ 148,985           | \$ 148,985           | \$ 148,575           | \$ (410)            |
| Charges for Services                       | 12,561,838           | 12,561,838           | 13,631,155           | 1,069,317           |
| Intergovernmental                          | 483,750              | 483,750              | -                    | (483,750)           |
| Interest                                   | 55,000               | 55,000               | 60,187               | 5,187               |
| Other                                      | <u>220,000</u>       | <u>220,000</u>       | <u>243,575</u>       | <u>23,575</u>       |
| Total Revenues                             | <u>13,469,573</u>    | <u>13,469,573</u>    | <u>14,083,492</u>    | <u>613,919</u>      |
| <b>EXPENSES:</b>                           |                      |                      |                      |                     |
| Public Works:                              |                      |                      |                      |                     |
| Sanitary Engineer:                         |                      |                      |                      |                     |
| Personal Services                          | 3,310,242            | 3,310,242            | 2,920,299            | 389,943             |
| Contractual Services                       | 6,302,516            | 6,247,592            | 3,671,723            | 2,575,869           |
| Materials and Supplies                     | 2,850,390            | 2,820,496            | 2,715,474            | 105,022             |
| Capital Outlay                             | 48,967,972           | 48,911,628           | 21,484,219           | 27,427,409          |
| Other                                      | 99,349               | 104,516              | 70,505               | 34,011              |
| Debt Service:                              |                      |                      |                      |                     |
| Principal Retirement                       | 2,002,703            | 2,441,637            | 2,574,238            | (132,601)           |
| Interest and Fiscal Charges                | <u>606,343</u>       | <u>756,556</u>       | <u>1,562,553</u>     | <u>(805,997)</u>    |
| Total Expenses                             | <u>64,139,515</u>    | <u>64,592,667</u>    | <u>34,999,011</u>    | <u>29,593,656</u>   |
| Excess of Expenses Over Revenues           | (50,669,942)         | (51,123,094)         | (20,915,519)         | 30,207,575          |
| <b>OTHER FINANCING SOURCES AND (USES):</b> |                      |                      |                      |                     |
| Transfers In                               | 1,563,373            | 1,863,373            | 17,546               | (1,845,827)         |
| Advances In                                | -                    | -                    | 462                  | 462                 |
| Proceeds from Sale of Capital Assets       | -                    | -                    | 12,276               | 12,276              |
| Proceeds from OWDA Loans                   | <u>46,954,595</u>    | <u>46,954,595</u>    | <u>21,811,718</u>    | <u>(25,142,877)</u> |
| Total Other Financing Sources and (Uses)   | <u>48,517,968</u>    | <u>48,817,968</u>    | <u>21,842,002</u>    | <u>(26,975,966)</u> |
| Net Change in Fund Balance                 | (2,151,974)          | (2,305,126)          | 926,483              | <u>\$ 3,231,609</u> |
| Fund Balance at Beginning of Year          | 21,637,816           | 21,637,816           | 21,637,816           |                     |
| Prior Year Encumbrances Appropriated       | <u>3,220,803</u>     | <u>3,220,803</u>     | <u>3,220,803</u>     |                     |
| Fund Balance at End of Year                | <u>\$ 22,706,645</u> | <u>\$ 22,553,493</u> | <u>\$ 25,785,102</u> |                     |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**SEWER - ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                            | Budgeted Amounts     |                      |                      | Variance with       |
|--------------------------------------------|----------------------|----------------------|----------------------|---------------------|
|                                            | Original             | Final                | Actual               | Final Budget        |
| <b>REVENUES:</b>                           |                      |                      |                      |                     |
| Special Assessments                        | \$ 377,380           | \$ 377,380           | \$ 398,942           | \$ 21,562           |
| Charges for Services                       | 21,290,000           | 21,290,000           | 23,733,354           | 2,443,354           |
| Intergovernmental                          | -                    | 35,699               | -                    | (35,699)            |
| Other                                      | 200,000              | 200,000              | 212,140              | 12,140              |
| Total Revenues                             | <u>21,867,380</u>    | <u>21,903,079</u>    | <u>24,344,436</u>    | <u>2,441,357</u>    |
| <b>EXPENSES:</b>                           |                      |                      |                      |                     |
| Public Works:                              |                      |                      |                      |                     |
| Sanitary Engineer:                         |                      |                      |                      |                     |
| Personal Services                          | 4,247,367            | 4,247,367            | 3,418,752            | 828,615             |
| Contractual Services                       | 6,240,117            | 6,224,010            | 3,789,138            | 2,434,872           |
| Materials and Supplies                     | 4,012,271            | 3,534,598            | 3,129,466            | 405,132             |
| Capital Outlay                             | 19,449,755           | 19,139,671           | 6,517,008            | 12,622,663          |
| Other                                      | 129,342              | 741,821              | 710,510              | 31,311              |
| Debt Service:                              |                      |                      |                      |                     |
| Principal Retirement                       | 9,847,886            | 11,928,029           | 11,620,968           | 307,061             |
| Interest and Fiscal Charges                | 1,405,796            | 2,040,452            | 2,404,555            | (364,103)           |
| Total Sanitary Engineer                    | <u>45,332,534</u>    | <u>47,855,948</u>    | <u>31,590,397</u>    | <u>16,265,551</u>   |
| Total Expenses                             | <u>45,332,534</u>    | <u>47,855,948</u>    | <u>31,590,397</u>    | <u>16,265,551</u>   |
| Excess of Expenses Over Revenues           | (23,465,154)         | (25,952,869)         | (7,245,961)          | 18,706,908          |
| <b>OTHER FINANCING SOURCES AND (USES):</b> |                      |                      |                      |                     |
| Transfers In                               | 377,561              | 377,561              | 90,552               | (287,009)           |
| Advances Out                               | -                    | (462)                | (462)                | -                   |
| Proceeds from Sale of Capital Assets       | -                    | -                    | 15,786               | 15,786              |
| Proceeds from OWDA Loans                   | 16,358,828           | 16,358,828           | 4,531,665            | (11,827,163)        |
| Total Other Financing Sources and (Uses)   | <u>16,736,389</u>    | <u>16,735,927</u>    | <u>4,637,541</u>     | <u>(12,098,386)</u> |
| Net Change in Fund Balance                 | (6,728,765)          | (9,216,942)          | (2,608,420)          | <u>\$ 6,608,522</u> |
| Fund Balance at Beginning of Year          | 29,089,606           | 29,089,606           | 29,089,606           |                     |
| Prior Year Encumbrances Appropriated       | 3,672,057            | 3,672,057            | 3,672,057            |                     |
| Fund Balance at End of Year                | <u>\$ 26,032,898</u> | <u>\$ 23,544,721</u> | <u>\$ 30,153,243</u> |                     |

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

|                                      | Budgeted Amounts |              |              | Variance with |
|--------------------------------------|------------------|--------------|--------------|---------------|
|                                      | Original         | Final        | Actual       | Final Budget  |
| <b>REVENUES:</b>                     |                  |              |              |               |
| Charges for Services                 | \$ 685,000       | \$ 685,000   | \$ 692,350   | \$ 7,350      |
| Fines and Forfeitures                | 15,000           | 15,000       | 19,947       | 4,947         |
| Other                                | 18,000           | 18,000       | 58,073       | 40,073        |
| Total Revenues                       | 718,000          | 718,000      | 770,370      | 52,370        |
| <b>EXPENDITURES:</b>                 |                  |              |              |               |
| Current:                             |                  |              |              |               |
| General Government:                  |                  |              |              |               |
| Auditor:                             |                  |              |              |               |
| Personal Services                    | 50,981           | 50,981       | 44,669       | 6,312         |
| Contractual Services                 | 3,500            | 3,500        | 3,060        | 440           |
| Materials and Supplies               | 19,891           | 19,467       | 18,866       | 601           |
| Other                                | 2,554            | 1,850        | 1,522        | 328           |
| Total General Government             | 76,926           | 75,798       | 68,117       | 7,681         |
| Health:                              |                  |              |              |               |
| Dog and Kennel:                      |                  |              |              |               |
| Personal Services                    | 796,792          | 796,792      | 752,369      | 44,423        |
| Contractual Services                 | 64,430           | 64,280       | 30,172       | 34,108        |
| Materials and Supplies               | 56,000           | 56,000       | 50,270       | 5,730         |
| Capital Outlay                       | 76,387           | 76,387       | 858          | 75,529        |
| Other                                | 10,290           | 10,290       | 4,571        | 5,719         |
| Total Health                         | 1,003,899        | 1,003,749    | 838,240      | 165,509       |
| Total Expenditures                   | 1,080,825        | 1,079,547    | 906,357      | 173,190       |
| Net Change in Fund Balance           | (362,825)        | (361,547)    | (135,987)    | \$ 225,560    |
| Fund Balance at Beginning of Year    | 1,409,225        | 1,409,225    | 1,409,225    |               |
| Prior Year Encumbrances Appropriated | 3,095            | 3,095        | 3,095        |               |
| Fund Balance at End of Year          | \$ 1,049,495     | \$ 1,050,773 | \$ 1,276,333 |               |



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                            | Budgeted Amounts |              |              | Variance with |
|----------------------------|------------------|--------------|--------------|---------------|
|                            | Original         | Final        | Actual       | Final Budget  |
| <b>REVENUES:</b>           |                  |              |              |               |
| Charges for Services       | \$ 1,650,200     | \$ 1,650,200 | \$ 1,618,480 | \$ (31,720)   |
| Licenses and Permits       | -                | -            | 6            | 6             |
| Fines and Forfeitures      | 450,000          | 450,000      | 319,228      | (130,772)     |
| Intergovernmental          | -                | 28,350       | 28,350       | -             |
| Other                      | 60,100           | 60,100       | 86,836       | 26,736        |
| Total Revenues             | 2,160,300        | 2,188,650    | 2,052,900    | (135,750)     |
| <b>EXPENDITURES:</b>       |                  |              |              |               |
| Current:                   |                  |              |              |               |
| General Government:        |                  |              |              |               |
| Legislative and Executive: |                  |              |              |               |
| Auditor:                   |                  |              |              |               |
| Personal Services          | 274,500          | 274,500      | 257,934      | 16,566        |
| Contractual Services       | 972,572          | 972,572      | 894,559      | 78,013        |
| Materials and Supplies     | 22,050           | 22,050       | 19,656       | 2,394         |
| Capital Outlay             | 310,000          | 310,000      | 5,578        | 304,422       |
| Other                      | 36,409           | 35,189       | 18,388       | 16,801        |
| Total Auditor              | 1,615,531        | 1,614,311    | 1,196,115    | 418,196       |
| Treasurer:                 |                  |              |              |               |
| Personal Services          | 91,153           | 93,401       | 92,418       | 983           |
| Contractual Services       | 8,800            | 8,800        | 5,759        | 3,041         |
| Materials and Supplies     | 7,000            | 4,751        | -            | 4,751         |
| Other                      | 64,050           | 64,050       | 4,729        | 59,321        |
| Total Treasurer            | 171,003          | 171,002      | 102,906      | 68,096        |
| Prosecuting Attorney:      |                  |              |              |               |
| Personal Services          | 163,850          | 169,305      | 168,518      | 787           |
| Contractual Services       | 56,425           | 52,700       | 52,571       | 129           |
| Materials and Supplies     | 1,000            | 1,000        | 774          | 226           |
| Capital Outlay             | 3,298            | 3,298        | 3,298        | -             |
| Other                      | 18,000           | 46,270       | 44,782       | 1,488         |
| Total Prosecuting Attorney | 242,573          | 272,573      | 269,943      | 2,630         |
| Board of Revision:         |                  |              |              |               |
| Contractual Services       | 42,887           | 42,887       | 21,092       | 21,795        |
| Materials and Supplies     | 9,357            | 7,000        | 5,500        | 1,500         |
| Other                      | 3,000            | 3,000        | -            | 3,000         |
| Total Board of Revision    | 55,244           | 52,887       | 26,592       | 26,295        |

(continued)

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                        | Budgeted Amounts    |                     |                     | Variance with     |
|----------------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                        | Original            | Final               | Actual              | Final Budget      |
| EXPENDITURES:                          |                     |                     |                     |                   |
| Current:                               |                     |                     |                     |                   |
| General Government (continued):        |                     |                     |                     |                   |
| Legislative and Executive (continued): |                     |                     |                     |                   |
| Geographic Information Systems:        |                     |                     |                     |                   |
| Personal Services                      | \$ 469,002          | \$ 469,002          | \$ 404,936          | \$ 64,066         |
| Contractual Services                   | 304,600             | 454,600             | 342,860             | 111,740           |
| Materials and Supplies                 | 12,000              | 12,000              | 402                 | 11,598            |
| Capital Outlay                         | 35,000              | 35,000              | 21,018              | 13,982            |
| Other                                  | 14,500              | 14,500              | 2,755               | 11,745            |
| Total Geographic Information Systems   | <u>835,102</u>      | <u>985,102</u>      | <u>771,971</u>      | <u>213,131</u>    |
| Board of Elections:                    |                     |                     |                     |                   |
| Contractual Services                   | 1,066               | 14,448              | 9,162               | 5,286             |
| Other                                  | -                   | 14,968              | 11,440              | 3,528             |
| Total Board of Elections               | <u>1,066</u>        | <u>29,416</u>       | <u>20,602</u>       | <u>8,814</u>      |
| Total Expenditures                     | <u>2,920,519</u>    | <u>3,125,291</u>    | <u>2,388,129</u>    | <u>737,162</u>    |
| Net Change in Fund Balance             | (760,219)           | (936,641)           | (335,229)           | <u>\$ 601,412</u> |
| Fund Balance at Beginning of Year      | 4,684,949           | 4,684,949           | 4,684,949           |                   |
| Prior Year Encumbrances Appropriated   | <u>357,504</u>      | <u>357,504</u>      | <u>357,504</u>      |                   |
| Fund Balance at End of Year            | <u>\$ 4,282,234</u> | <u>\$ 4,105,812</u> | <u>\$ 4,707,224</u> |                   |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CONSERVATION AND RECREATION PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                            | Budgeted Amounts    |                     |                     | Variance with       |
|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                            | Original            | Final               | Actual              | Final Budget        |
| <b>REVENUES:</b>                           |                     |                     |                     |                     |
| Charges for Services                       | \$ 1,008,500        | \$ 1,012,500        | \$ 1,169,668        | \$ 157,168          |
| Intergovernmental                          | 40,694              | 40,694              | -                   | (40,694)            |
| Interest                                   | 41,000              | 41,000              | 53,137              | 12,137              |
| Other                                      | 56,000              | 56,000              | 67,475              | 11,475              |
| Total Revenues                             | <u>1,146,194</u>    | <u>1,150,194</u>    | <u>1,290,280</u>    | <u>140,086</u>      |
| <b>EXPENDITURES:</b>                       |                     |                     |                     |                     |
| Current:                                   |                     |                     |                     |                     |
| Conservation and Recreation:               |                     |                     |                     |                     |
| Environmental Services:                    |                     |                     |                     |                     |
| Personal Services                          | 410,902             | 415,902             | 324,212             | 91,690              |
| Contractual Services                       | 564,175             | 508,686             | 439,931             | 68,755              |
| Materials and Supplies                     | 96,839              | 74,392              | 64,191              | 10,201              |
| Capital Outlay                             | 19,650              | 249,123             | 243,922             | 5,201               |
| Other                                      | 19,020              | 19,020              | 895                 | 18,125              |
| Total Environmental Services               | <u>1,110,586</u>    | <u>1,267,123</u>    | <u>1,073,151</u>    | <u>193,972</u>      |
| Parks and Trails:                          |                     |                     |                     |                     |
| Contractual Services                       | 2,301,475           | 2,300,463           | 1,222,036           | 1,078,427           |
| Materials and Supplies                     | 70,443              | 100,093             | 34,888              | 65,205              |
| Capital Outlay                             | 112,000             | 112,000             | -                   | 112,000             |
| Other                                      | 9,000               | 13,297              | 4,202               | 9,095               |
| Total Parks and Trails                     | <u>2,492,918</u>    | <u>2,525,853</u>    | <u>1,261,126</u>    | <u>1,264,727</u>    |
| Total Expenditures                         | <u>3,603,504</u>    | <u>3,792,976</u>    | <u>2,334,277</u>    | <u>1,458,699</u>    |
| Excess of Expenditures Over Revenues       | (2,457,310)         | (2,642,782)         | (1,043,997)         | 1,598,785           |
| <b>OTHER FINANCING SOURCES AND (USES):</b> |                     |                     |                     |                     |
| Transfers In                               | 500,000             | 500,000             | -                   | (500,000)           |
| Advances In                                | 5,250               | 5,250               | -                   | (5,250)             |
| Advances Out                               | (86,936)            | (86,936)            | -                   | 86,936              |
| Total Other Financing Sources and (Uses)   | <u>418,314</u>      | <u>418,314</u>      | <u>-</u>            | <u>(418,314)</u>    |
| Net Change in Fund Balance                 | (2,038,996)         | (2,224,468)         | (1,043,997)         | <u>\$ 1,180,471</u> |
| Fund Balance at Beginning of Year          | 6,559,092           | 6,559,092           | 6,559,092           |                     |
| Prior Year Encumbrances Appropriated       | 104,313             | 104,313             | 104,313             |                     |
| Fund Balance at End of Year                | <u>\$ 4,624,409</u> | <u>\$ 4,438,937</u> | <u>\$ 5,619,408</u> |                     |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |                  |                  | Variance with      |
|-----------------------------------|------------------|------------------|------------------|--------------------|
|                                   | Original         | Final            | Actual           | Final Budget       |
| REVENUES:                         |                  |                  |                  |                    |
| Taxes:                            |                  |                  |                  |                    |
| Property                          | \$ 4,467,100     | \$ 4,467,100     | \$ 4,438,522     | \$ (28,578)        |
| Intergovernmental                 | 491,000          | 491,000          | 484,240          | (6,760)            |
| Total Revenues                    | <u>4,958,100</u> | <u>4,958,100</u> | <u>4,922,762</u> | <u>(35,338)</u>    |
| EXPENDITURES:                     |                  |                  |                  |                    |
| Current:                          |                  |                  |                  |                    |
| Health:                           |                  |                  |                  |                    |
| Community Mental Health:          |                  |                  |                  |                    |
| Contractual Services              | 51,000           | 43,793           | 43,793           | -                  |
| Other                             | <u>4,837,100</u> | <u>4,878,969</u> | <u>4,878,969</u> | -                  |
| Total Community Mental Health     | <u>4,888,100</u> | <u>4,922,762</u> | <u>4,922,762</u> | -                  |
| Total Expenditures                | <u>4,888,100</u> | <u>4,922,762</u> | <u>4,922,762</u> | -                  |
| Net Change in Fund Balance        | 70,000           | 35,338           | -                | <u>\$ (35,338)</u> |
| Fund Balance at Beginning of Year | -                | -                | -                |                    |
| Fund Balance at End of Year       | <u>\$ 70,000</u> | <u>\$ 35,338</u> | <u>\$ -</u>      |                    |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY AND ECONOMIC DEVELOPMENT - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                            | Budgeted Amounts    |                     |                     | Variance with      |
|--------------------------------------------|---------------------|---------------------|---------------------|--------------------|
|                                            | Original            | Final               | Actual              | Final Budget       |
| <b>REVENUES:</b>                           |                     |                     |                     |                    |
| Taxes:                                     |                     |                     |                     |                    |
| Other                                      | \$ 1,200,000        | \$ 1,200,000        | \$ 1,531,027        | \$ 331,027         |
| Intergovernmental                          | 902,750             | 3,214,559           | 1,324,356           | (1,890,203)        |
| Other                                      | 94,295              | 94,295              | 82,215              | (12,080)           |
| Total Revenues                             | <u>2,197,045</u>    | <u>4,508,854</u>    | <u>2,937,598</u>    | <u>(1,571,256)</u> |
| <b>EXPENDITURES:</b>                       |                     |                     |                     |                    |
| Current:                                   |                     |                     |                     |                    |
| Community and Economic Development:        |                     |                     |                     |                    |
| Department of Development:                 |                     |                     |                     |                    |
| Contractual Services                       | 1,401,464           | 3,560,498           | 2,156,405           | 1,404,093          |
| Materials and Supplies                     | 500                 | 1,500               | 240                 | 1,260              |
| Capital Outlay                             | 75,000              | -                   | -                   | -                  |
| Other                                      | 2,000               | 18,000              | 3,871               | 14,129             |
| Total Department of Development            | <u>1,478,964</u>    | <u>3,579,998</u>    | <u>2,160,516</u>    | <u>1,419,482</u>   |
| Convention and Visitor Bureau:             |                     |                     |                     |                    |
| Personal Services                          | 534,790             | 534,790             | 503,655             | 31,135             |
| Contractual Services                       | 124,788             | 146,575             | 136,893             | 9,682              |
| Materials and Supplies                     | 42,698              | 36,751              | 28,680              | 8,071              |
| Capital Outlay                             | 31,320              | 37,260              | 33,634              | 3,626              |
| Other                                      | 383,901             | 398,458             | 304,646             | 93,812             |
| Total Convention and Visitor Bureau        | <u>1,117,497</u>    | <u>1,153,834</u>    | <u>1,007,508</u>    | <u>146,326</u>     |
| Total Expenditures                         | <u>2,596,461</u>    | <u>4,733,832</u>    | <u>3,168,024</u>    | <u>1,565,808</u>   |
| Excess of Expenditures Over Revenues       | (399,416)           | (224,978)           | (230,426)           | (5,448)            |
| <b>OTHER FINANCING SOURCES AND (USES):</b> |                     |                     |                     |                    |
| Transfers In                               | 80,147              | 80,147              | 9,189               | (70,958)           |
| Transfers Out                              | (35,000)            | (85,002)            | (50,000)            | 35,002             |
| Advances In                                | 551,802             | 551,802             | 335,000             | (216,802)          |
| Advances Out                               | (550,000)           | (625,000)           | (100,000)           | 525,000            |
| Total Other Financing Sources and (Uses)   | <u>46,949</u>       | <u>(78,053)</u>     | <u>194,189</u>      | <u>272,242</u>     |
| Net Change in Fund Balance                 | (352,467)           | (303,031)           | (36,237)            | <u>\$ 266,794</u>  |
| Fund Balance at Beginning of Year          | 4,307,501           | 4,307,501           | 4,307,501           |                    |
| Prior Year Encumbrances Appropriated       | 187,712             | 187,712             | 187,712             |                    |
| Fund Balance at End of Year                | <u>\$ 4,142,746</u> | <u>\$ 4,192,182</u> | <u>\$ 4,458,976</u> |                    |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |              |              | Variance with |
|-----------------------------------|------------------|--------------|--------------|---------------|
|                                   | Original         | Final        | Actual       | Final Budget  |
| <b>REVENUES:</b>                  |                  |              |              |               |
| Charges for Services              | \$ 1,405,000     | \$ 1,607,675 | \$ 1,623,285 | \$ 15,610     |
| Licenses and Permits              | 120,000          | 120,000      | 104,818      | (15,182)      |
| Fines and Forfeitures             | 78,200           | 78,200       | 51,631       | (26,569)      |
| Intergovernmental                 | 768,700          | 1,201,986    | 1,966,557    | 764,571       |
| Interest                          | -                | -            | 8,145        | 8,145         |
| Other                             | (44,500)         | (18,500)     | 24,387       | 42,887        |
| Total Revenues                    | 2,327,400        | 2,989,361    | 3,778,823    | 789,462       |
| <b>EXPENDITURES:</b>              |                  |              |              |               |
| Current:                          |                  |              |              |               |
| Public Safety:                    |                  |              |              |               |
| Wireless 9-1-1:                   |                  |              |              |               |
| Contractual Services              | -                | 9,600        | 8,000        | 1,600         |
| Prosecuting Attorney:             |                  |              |              |               |
| Personal Services                 | 369,090          | 440,101      | 410,574      | 29,527        |
| Contractual Services              | 13,500           | 13,500       | 3,500        | 10,000        |
| Capital Outlay                    | 13,000           | 13,000       | 1,311        | 11,689        |
| Other                             | 22,000           | 362,400      | 340,299      | 22,101        |
| Total Prosecuting Attorney        | 417,590          | 829,001      | 755,684      | 73,317        |
| Drug Law Enforcement:             |                  |              |              |               |
| Contractual Services              | 500              | 500          | -            | 500           |
| Materials and Supplies            | 1,500            | 1,500        | -            | 1,500         |
| Capital Outlay                    | 36,371           | 36,345       | 227          | 36,118        |
| Other                             | 121,050          | 121,050      | 9,000        | 112,050       |
| Total Drug Law Enforcement        | 159,421          | 159,395      | 9,227        | 150,168       |
| Home Arrest:                      |                  |              |              |               |
| Personal Services                 | 62,551           | 62,551       | 57,070       | 5,481         |
| Contractual Services              | 6,000            | 6,000        | -            | 6,000         |
| Total Home Arrest                 | 68,551           | 68,551       | 57,070       | 11,481        |
| Probate Court:                    |                  |              |              |               |
| Other                             | -                | 30,000       | 28,737       | 1,263         |
| Emergency Management Agency:      |                  |              |              |               |
| Personal Services                 | 120,771          | 121,363      | 120,846      | 517           |
| Contractual Services              | 54,132           | 94,038       | 83,293       | 10,745        |
| Materials and Supplies            | 17,932           | 20,168       | 11,081       | 9,087         |
| Capital Outlay                    | 3,237            | 1,800        | 1,378        | 422           |
| Other                             | 7,400            | 4,900        | 4,156        | 744           |
| Total Emergency Management Agency | 203,472          | 242,269      | 220,754      | 21,515        |

(continued)

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                          | Budgeted Amounts    |                     |                     | Variance with       |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                          | Original            | Final               | Actual              | Final Budget        |
| EXPENDITURES:                            |                     |                     |                     |                     |
| Current:                                 |                     |                     |                     |                     |
| Public Safety (continued):               |                     |                     |                     |                     |
| Sheriff - Administration:                |                     |                     |                     |                     |
| Personal Services                        | \$ 997,860          | \$ 1,067,935        | \$ 940,556          | \$ 127,379          |
| Contractual Services                     | 477,292             | 1,023,532           | 886,896             | 136,636             |
| Materials and Supplies                   | 159,252             | 182,679             | 41,920              | 140,759             |
| Capital Outlay                           | 76,522              | 43,922              | -                   | 43,922              |
| Other                                    | 455,618             | 408,365             | 21,352              | 387,013             |
| Total Sheriff - Administration           | <u>2,166,544</u>    | <u>2,726,433</u>    | <u>1,890,724</u>    | <u>835,709</u>      |
| ACE Taskforce:                           |                     |                     |                     |                     |
| Personal Services                        | 268,816             | 512,020             | 254,639             | 257,381             |
| Contractual Services                     | 68,295              | 71,990              | 31,489              | 40,501              |
| Materials and Supplies                   | 18,024              | 15,691              | 7,764               | 7,927               |
| Capital Outlay                           | 153,928             | 193,398             | 82,444              | 110,954             |
| Other                                    | 72,800              | 194,294             | 71,761              | 122,533             |
| Total ACE Taskforce                      | <u>581,863</u>      | <u>987,393</u>      | <u>448,097</u>      | <u>539,296</u>      |
| Total Expenditures                       | <u>3,597,441</u>    | <u>5,052,642</u>    | <u>3,418,293</u>    | <u>1,634,349</u>    |
| Excess (Deficiency) of Revenues          |                     |                     |                     |                     |
| Over (Under) Expenditures                | (1,270,041)         | (2,063,281)         | 360,530             | 2,423,811           |
| OTHER FINANCING SOURCES AND (USES):      |                     |                     |                     |                     |
| Transfers In                             | 120,000             | 271,528             | 210,867             | (60,661)            |
| Transfers Out                            | (35,000)            | (35,000)            | -                   | 35,000              |
| Advances In                              | -                   | -                   | 26,000              | 26,000              |
| Total Other Financing Sources and (Uses) | <u>85,000</u>       | <u>236,528</u>      | <u>236,867</u>      | <u>339</u>          |
| Net Change in Fund Balance               | (1,185,041)         | (1,826,753)         | 597,397             | <u>\$ 2,424,150</u> |
| Fund Balance at Beginning of Year        | 2,862,314           | 2,862,314           | 2,862,314           |                     |
| Prior Year Encumbrances Appropriated     | 37,614              | 37,614              | 37,614              |                     |
| Fund Balance at End of Year              | <u>\$ 1,714,887</u> | <u>\$ 1,073,175</u> | <u>\$ 3,497,325</u> |                     |

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

|                                   | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                   | Original          | Final             |                   |                               |
| Fund Balance at Beginning of Year | \$ 345,864        | \$ 345,864        | \$ 345,864        |                               |
| Fund Balance at End of Year       | <u>\$ 345,864</u> | <u>\$ 345,864</u> | <u>\$ 345,864</u> |                               |



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

|                                   | Budgeted Amounts |                  |                  | Variance with     |
|-----------------------------------|------------------|------------------|------------------|-------------------|
|                                   | Original         | Final            | Actual           | Final Budget      |
| REVENUES:                         |                  |                  |                  |                   |
| Taxes:                            |                  |                  |                  |                   |
| Property                          | \$ 1,747,500     | \$ 1,747,500     | \$ 1,743,172     | \$ (4,328)        |
| Intergovernmental                 | 198,200          | 198,200          | 195,914          | (2,286)           |
| Total Revenues                    | <u>1,945,700</u> | <u>1,945,700</u> | <u>1,939,086</u> | <u>(6,614)</u>    |
| EXPENDITURES:                     |                  |                  |                  |                   |
| Current:                          |                  |                  |                  |                   |
| Health:                           |                  |                  |                  |                   |
| Hospital Operating:               |                  |                  |                  |                   |
| Contractual Services              | 37,000           | 17,236           | 17,236           | -                 |
| Other                             | <u>1,885,000</u> | <u>1,921,850</u> | <u>1,921,850</u> | -                 |
| Total Expenditures                | <u>1,922,000</u> | <u>1,939,086</u> | <u>1,939,086</u> | -                 |
| Net Change in Fund Balance        | 23,700           | 6,614            | -                | <u>\$ (6,614)</u> |
| Fund Balance at Beginning of Year | -                | -                | -                |                   |
| Fund Balance at End of Year       | <u>\$ 23,700</u> | <u>\$ 6,614</u>  | <u>\$ -</u>      |                   |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JUVENILE COURT PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts  |                   |                     | Variance with     |
|--------------------------------------|-------------------|-------------------|---------------------|-------------------|
|                                      | Original          | Final             | Actual              | Final Budget      |
| <b>REVENUES:</b>                     |                   |                   |                     |                   |
| Charges for Services                 | \$ 55,925         | \$ 55,925         | \$ 92,931           | \$ 37,006         |
| Fines and Forfeitures                | 10,300            | 10,300            | 10,433              | 133               |
| Intergovernmental                    | 1,995,065         | 3,242,543         | 2,334,378           | (908,165)         |
| Other                                | 1,000             | 1,000             | 2,769               | 1,769             |
| Total Revenues                       | <u>2,062,290</u>  | <u>3,309,768</u>  | <u>2,440,511</u>    | <u>(869,257)</u>  |
| <b>EXPENDITURES:</b>                 |                   |                   |                     |                   |
| Current:                             |                   |                   |                     |                   |
| Judicial                             |                   |                   |                     |                   |
| Juvenile Court:                      |                   |                   |                     |                   |
| Personal Services                    | 595,791           | 788,067           | 544,176             | 243,891           |
| Contractual Services                 | 306,984           | 287,334           | 90,666              | 196,668           |
| Materials and Supplies               | 84,814            | 106,537           | 44,738              | 61,799            |
| Capital Outlay                       | 101,303           | 107,385           | 40,122              | 67,263            |
| Other                                | 48,013            | 77,921            | 41,029              | 36,892            |
| Total Juvenile Court                 | <u>1,136,905</u>  | <u>1,367,244</u>  | <u>760,731</u>      | <u>606,513</u>    |
| Juvenile Detention:                  |                   |                   |                     |                   |
| Materials and Supplies               | <u>32,194</u>     | <u>61,907</u>     | <u>41,943</u>       | <u>19,964</u>     |
| Juvenile Rehab:                      |                   |                   |                     |                   |
| Personal Services                    | 948,149           | 1,883,759         | 1,738,435           | 145,324           |
| Contractual Services                 | 25,990            | 124,522           | 92,971              | 31,551            |
| Materials and Supplies               | 86,333            | 159,551           | 136,698             | 22,853            |
| Capital Outlay                       | 675,744           | 692,852           | 54,966              | 637,886           |
| Other                                | 6,375             | 10,310            | 8,166               | 2,144             |
| Total Juvenile Rehab                 | <u>1,742,591</u>  | <u>2,870,994</u>  | <u>2,031,236</u>    | <u>839,758</u>    |
| Total Expenditures                   | <u>2,911,690</u>  | <u>4,300,145</u>  | <u>2,833,910</u>    | <u>1,466,235</u>  |
| Excess of Expenditures Over Revenues | (849,400)         | (990,377)         | (393,399)           | 596,978           |
| <b>OTHER FINANCING SOURCES:</b>      |                   |                   |                     |                   |
| Advances In                          | <u>-</u>          | <u>85,000</u>     | <u>85,000</u>       | <u>-</u>          |
| Net Change in Fund Balance           | (849,400)         | (905,377)         | (308,399)           | <u>\$ 596,978</u> |
| Fund Balance at Beginning of Year    | 1,274,961         | 1,274,961         | 1,274,961           |                   |
| Prior Year Encumbrances Appropriated | 83,795            | 83,795            | 83,795              |                   |
| Fund Balance at End of Year          | <u>\$ 509,356</u> | <u>\$ 453,379</u> | <u>\$ 1,050,357</u> |                   |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                             | Budgeted Amounts |            |            | Variance with |
|-----------------------------|------------------|------------|------------|---------------|
|                             | Original         | Final      | Actual     | Final Budget  |
| <b>REVENUES:</b>            |                  |            |            |               |
| Charges for Services        | \$ 904,900       | \$ 904,900 | \$ 842,439 | \$ (62,461)   |
| Fines and Forfeitures       | 500              | 500        | 930        | 430           |
| Intergovernmental           | 1,074,508        | 1,320,314  | 1,255,761  | (64,553)      |
| Other                       | 25,000           | 25,000     | 48,145     | 23,145        |
| Total Revenues              | 2,004,908        | 2,250,714  | 2,147,275  | (103,439)     |
| <b>EXPENDITURES:</b>        |                  |            |            |               |
| Current:                    |                  |            |            |               |
| Judicial:                   |                  |            |            |               |
| Law Library:                |                  |            |            |               |
| Personal Services           | 132,212          | 132,212    | 130,646    | 1,566         |
| Materials and Supplies      | 1,767            | 1,735      | 1,040      | 695           |
| Capital Outlay              | -                | 1,500      | 1,482      | 18            |
| Other                       | 168,765          | 165,000    | 163,649    | 1,351         |
| Total Law Library           | 302,744          | 300,447    | 296,817    | 3,630         |
| Common Pleas Court:         |                  |            |            |               |
| Personal Services           | 1,224,810        | 1,700,479  | 1,056,151  | 644,328       |
| Contractual Services        | 135,989          | 215,445    | 192,316    | 23,129        |
| Materials and Supplies      | 74,829           | 74,954     | 41,305     | 33,649        |
| Capital Outlay              | 81,712           | 125,584    | 89,991     | 35,593        |
| Other                       | 120,378          | 155,824    | 128,203    | 27,621        |
| Total Common Pleas Court    | 1,637,718        | 2,272,286  | 1,507,966  | 764,320       |
| Probate Court:              |                  |            |            |               |
| Personal Services           | -                | 4,887      | 4,526      | 361           |
| Contractual Services        | 211,757          | 211,757    | 40,712     | 171,045       |
| Materials and Supplies      | 35,000           | 182,250    | 25,857     | 156,393       |
| Capital Outlay              | 10,000           | 10,000     | 2,077      | 7,923         |
| Other                       | 43,591           | 48,841     | 22,103     | 26,738        |
| Total Probate Court         | 300,348          | 457,735    | 95,275     | 362,460       |
| Clerk of Courts:            |                  |            |            |               |
| Contractual Services        | 200,000          | 200,000    | 2,902      | 197,098       |
| Capital Outlay              | 39,000           | 39,000     | 26,325     | 12,675        |
| Other                       | 1,000            | 1,000      | 893        | 107           |
| Total Clerk of Courts       | 240,000          | 240,000    | 30,120     | 209,880       |
| Xenia Municipal Court:      |                  |            |            |               |
| Capital Outlay              | 3,500            | 3,500      | -          | 3,500         |
| Other                       | 4,000            | 9,000      | 3,511      | 5,489         |
| Total Xenia Municipal Court | 7,500            | 12,500     | 3,511      | 8,989         |

(continued)

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts |              |              | Variance with |
|--------------------------------------|------------------|--------------|--------------|---------------|
|                                      | Original         | Final        | Actual       | Final Budget  |
| EXPENDITURES:                        |                  |              |              |               |
| Current:                             |                  |              |              |               |
| Judicial (continued):                |                  |              |              |               |
| Fairborn Municipal Court:            |                  |              |              |               |
| Capital Outlay                       | \$ 3,900         | \$ 3,900     | \$ -         | \$ 3,900      |
| Other                                | 3,600            | 6,200        | 2,546        | 3,654         |
| Total Fairborn Municipal Court       | 7,500            | 10,100       | 2,546        | 7,554         |
| Domestic Relations Court:            |                  |              |              |               |
| Personal Services                    | 118,780          | 120,354      | 114,971      | 5,383         |
| Contractual Services                 | 2,250            | 2,250        | -            | 2,250         |
| Materials and Supplies               | 2,000            | 2,000        | -            | 2,000         |
| Capital Outlay                       | 10,880           | 10,880       | 4,561        | 6,319         |
| Other                                | 3,000            | 3,000        | -            | 3,000         |
| Total Domestic Relations Court       | 136,910          | 138,484      | 119,532      | 18,952        |
| Total Expenditures                   | 2,632,720        | 3,431,552    | 2,055,767    | 1,375,785     |
| Excess (Deficiency) of Revenues      |                  |              |              |               |
| Over (Under) Expenditures            | (627,812)        | (1,180,838)  | 91,508       | 1,272,346     |
| OTHER FINANCING SOURCES:             |                  |              |              |               |
| Advances In                          | -                | -            | 11,000       | 11,000        |
| Net Change in Fund Balance           | (627,812)        | (1,180,838)  | 102,508      | \$ 1,283,346  |
| Fund Balance at Beginning of Year    | 3,779,669        | 3,779,669    | 3,779,669    |               |
| Prior Year Encumbrances Appropriated | 33,263           | 33,263       | 33,263       |               |
| Fund Balance at End of Year          | \$ 3,185,120     | \$ 2,632,094 | \$ 3,915,440 |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                     | Budgeted Amounts |          |          | Variance with |
|-------------------------------------|------------------|----------|----------|---------------|
|                                     | Original         | Final    | Actual   | Final Budget  |
| <b>REVENUES:</b>                    |                  |          |          |               |
| Charges for Services                | \$ 8,000         | \$ 8,000 | \$ 9,110 | \$ 1,110      |
| Intergovernmental                   | 305,000          | 365,000  | 350,916  | (14,084)      |
| Other                               | 14,400           | 39,400   | 34,487   | (4,913)       |
| Total Revenues                      | 327,400          | 412,400  | 394,513  | (17,887)      |
| <b>EXPENDITURES:</b>                |                  |          |          |               |
| Current:                            |                  |          |          |               |
| Human Services:                     |                  |          |          |               |
| Family Children First Council:      |                  |          |          |               |
| Personal Services                   | 257,779          | 298,516  | 278,307  | 20,209        |
| Contractual Services                | 200              | 13,910   | 6,237    | 7,673         |
| Materials and Supplies              | 500              | 1,078    | 857      | 221           |
| Capital Outlay                      | 450              | -        | -        | -             |
| Other                               | 5,550            | 17,419   | 11,652   | 5,767         |
| Total Family Children First Council | 264,479          | 330,923  | 297,053  | 33,870        |
| Family Relation Services:           |                  |          |          |               |
| Personal Services                   | 149,383          | 152,412  | 152,327  | 85            |
| Contractual Services                | 100              | 100      | 75       | 25            |
| Materials and Supplies              | 750              | 209      | 171      | 38            |
| Other                               | 1,000            | 698      | 655      | 43            |
| Total Family Relation Services      | 151,233          | 153,419  | 153,228  | 191           |
| Parent Support:                     |                  |          |          |               |
| Personal Services                   | 139,828          | 139,828  | 139,294  | 534           |
| Contractual Services                | 535              | 532      | 424      | 108           |
| Materials and Supplies              | 7,690            | 4,043    | 4,043    | -             |
| Other                               | 13,790           | 13,187   | 12,686   | 501           |
| Total Parent Support                | 161,843          | 157,590  | 156,447  | 1,143         |
| FFR Visitation Center:              |                  |          |          |               |
| Personal Services                   | 162,751          | 171,722  | 171,683  | 39            |
| Contractual Services                | 3,093            | 1,280    | 1,218    | 62            |
| Materials and Supplies              | 5,497            | 4,152    | 4,152    | -             |
| Other                               | 1,750            | 1,081    | 750      | 331           |
| Total FFR Visitation Center         | 173,091          | 178,235  | 177,803  | 432           |
| Total Expenditures                  | 750,646          | 820,167  | 784,531  | 35,636        |

(continued)

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                          | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget |
|------------------------------------------|------------------|------------------|------------------|-------------------------------|
|                                          | Original         | Final            |                  |                               |
| Excess of Expenditures Over Revenues     | \$ (423,246)     | \$ (407,767)     | \$ (390,018)     | 17,749                        |
| OTHER FINANCING SOURCES AND (USES):      |                  |                  |                  |                               |
| Transfers In                             | 340,000          | 340,000          | 322,920          | (17,080)                      |
| Advances In                              | -                | 10,000           | 40,450           | 30,450                        |
| Advances Out                             | -                | (35,000)         | (35,000)         | -                             |
| Total Other Financing Sources and (Uses) | <u>340,000</u>   | <u>315,000</u>   | <u>328,370</u>   | <u>13,370</u>                 |
| Net Change in Fund Balance               | (83,246)         | (92,767)         | (61,648)         | <u>\$ 31,119</u>              |
| Fund Balance at Beginning of Year        | 104,230          | 104,230          | 104,230          |                               |
| Prior Year Encumbrances Appropriated     | <u>1,430</u>     | <u>1,430</u>     | <u>1,430</u>     |                               |
| Fund Balance at End of Year              | <u>\$ 22,414</u> | <u>\$ 12,893</u> | <u>\$ 44,012</u> |                               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNCIL ON AGING - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |                  |                  | Variance with      |
|-----------------------------------|------------------|------------------|------------------|--------------------|
|                                   | Original         | Final            | Actual           | Final Budget       |
| REVENUES:                         |                  |                  |                  |                    |
| Taxes:                            |                  |                  |                  |                    |
| Property                          | \$ 5,452,600     | \$ 5,452,600     | \$ 5,452,045     | \$ (555)           |
| Intergovernmental                 | 472,500          | 472,500          | 461,238          | (11,262)           |
| Total Revenues                    | <u>5,925,100</u> | <u>5,925,100</u> | <u>5,913,283</u> | <u>(11,817)</u>    |
| EXPENDITURES:                     |                  |                  |                  |                    |
| Current:                          |                  |                  |                  |                    |
| Human Services:                   |                  |                  |                  |                    |
| Council On Aging:                 |                  |                  |                  |                    |
| Contractual Services              | 55,000           | 71,645           | 71,645           | -                  |
| Other                             | <u>5,796,000</u> | <u>5,841,638</u> | <u>5,841,638</u> | -                  |
| Total Expenditures                | <u>5,851,000</u> | <u>5,913,283</u> | <u>5,913,283</u> | -                  |
| Net Change in Fund Balance        | 74,100           | 11,817           | -                | <u>\$ (11,817)</u> |
| Fund Balance at Beginning of Year | -                | -                | -                |                    |
| Fund Balance at End of Year       | <u>\$ 74,100</u> | <u>\$ 11,817</u> | <u>\$ -</u>      |                    |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MISCELLANEOUS FEDERAL GRANTS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |            |           | Variance with |
|-----------------------------------|------------------|------------|-----------|---------------|
|                                   | Original         | Final      | Actual    | Final Budget  |
| REVENUES:                         |                  |            |           |               |
| Intergovernmental                 | \$ -             | \$ -       | \$ 3,500  | \$ 3,500      |
| EXPENDITURES:                     |                  |            |           |               |
| Current:                          |                  |            |           |               |
| General Government:               |                  |            |           |               |
| Legislative and Executive:        |                  |            |           |               |
| Commissioners:                    |                  |            |           |               |
| Contractual Services              | -                | 5,000      | 3,117     | 1,883         |
| Excess (Deficiency) of Revenues   |                  |            |           |               |
| Over (Under) Expenditures         | -                | (5,000)    | 383       | 5,383         |
| OTHER FINANCING SOURCES:          |                  |            |           |               |
| Transfers In                      | -                | -          | 50,000    | 50,000        |
| Net Change in Fund Balance        | -                | (5,000)    | 50,383    | \$ 55,383     |
| Fund Balance at Beginning of Year | -                | -          | -         |               |
| Fund Balance at End of Year       | \$ -             | \$ (5,000) | \$ 50,383 |               |



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts |             |             | Variance with |
|--------------------------------------|------------------|-------------|-------------|---------------|
|                                      | Original         | Final       | Actual      | Final Budget  |
| EXPENDITURES:                        |                  |             |             |               |
| Debt Service:                        |                  |             |             |               |
| Principal Retirement                 | \$ 690,000       | \$ 690,000  | \$ 690,000  | \$ -          |
| Interest and Fiscal Charges          | 198,563          | 198,563     | 198,563     | -             |
| Total Expenditures                   | 888,563          | 888,563     | 888,563     | -             |
| Excess of Expenditures Over Revenues | (888,563)        | (888,563)   | (888,563)   | -             |
| OTHER FINANCING SOURCES:             |                  |             |             |               |
| Transfers In                         | 888,563          | 888,563     | 888,563     | -             |
| Net Change in Fund Balance           | -                | -           | -           | \$ -          |
| Fund Balance at Beginning of Year    | -                | -           | -           |               |
| Fund Balance at End of Year          | <u>\$ -</u>      | <u>\$ -</u> | <u>\$ -</u> |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                      | Original            | Final               |                     |                               |
| REVENUES:                            |                     |                     |                     |                               |
| Taxes:                               |                     |                     |                     |                               |
| Property                             | \$ 336,000          | \$ 336,000          | \$ 370,735          | \$ 34,735                     |
| Special Assessments                  | 430,000             | 430,000             | 436,041             | 6,041                         |
| Total Revenues                       | <u>766,000</u>      | <u>766,000</u>      | <u>806,776</u>      | <u>40,776</u>                 |
| EXPENDITURES:                        |                     |                     |                     |                               |
| Current:                             |                     |                     |                     |                               |
| General Government:                  |                     |                     |                     |                               |
| Legislative and Executive:           |                     |                     |                     |                               |
| Contractual Services                 | <u>28,000</u>       | <u>28,165</u>       | <u>24,217</u>       | <u>3,948</u>                  |
| Debt Service:                        |                     |                     |                     |                               |
| Principal Retirement                 | 690,000             | 690,000             | 690,000             | -                             |
| Interest and Fiscal Charges          | <u>215,390</u>      | <u>215,390</u>      | <u>215,390</u>      | <u>-</u>                      |
| Total Debt Service                   | <u>933,390</u>      | <u>933,555</u>      | <u>929,607</u>      | <u>3,948</u>                  |
| Total Expenditures                   | <u>933,390</u>      | <u>933,555</u>      | <u>929,607</u>      | <u>3,948</u>                  |
| Excess of Expenditures Over Revenues | (167,390)           | (167,555)           | (122,831)           | 44,724                        |
| OTHER FINANCING SOURCES:             |                     |                     |                     |                               |
| Transfers In                         | <u>305,000</u>      | <u>305,000</u>      | <u>358,356</u>      | <u>53,356</u>                 |
| Net Change in Fund Balance           | 137,610             | 137,445             | 235,525             | <u>\$ 98,080</u>              |
| Fund Balance at Beginning of Year    | <u>1,638,283</u>    | <u>1,638,283</u>    | <u>1,638,283</u>    |                               |
| Fund Balance at End of Year          | <u>\$ 1,775,893</u> | <u>\$ 1,775,728</u> | <u>\$ 1,873,808</u> |                               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**LONG-TERM JAIL BOND - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts |             |             | Variance with |
|--------------------------------------|------------------|-------------|-------------|---------------|
|                                      | Original         | Final       | Actual      | Final Budget  |
| EXPENDITURES:                        |                  |             |             |               |
| Debt Service:                        |                  |             |             |               |
| Principal Retirement                 | \$ 645,000       | \$ 645,000  | \$ 645,000  | \$ -          |
| Interest and Fiscal Charges          | 1,240,756        | 1,240,756   | 1,240,756   | -             |
| Total Expenditures                   | 1,885,756        | 1,885,756   | 1,885,756   | -             |
| Excess of Expenditures Over Revenues | (1,885,756)      | (1,885,756) | (1,885,756) | -             |
| OTHER FINANCING SOURCES:             |                  |             |             |               |
| Transfers In                         | 1,890,000        | 1,890,000   | 1,885,757   | (4,243)       |
| Net Change in Fund Balance           | 4,244            | 4,244       | 1           | \$ (4,243)    |
| Fund Balance at Beginning of Year    | 14,001           | 14,001      | 14,001      |               |
| Fund Balance at End of Year          | \$ 18,245        | \$ 18,245   | \$ 14,002   |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL PURPOSE CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts |              |               | Variance with |
|--------------------------------------|------------------|--------------|---------------|---------------|
|                                      | Original         | Final        | Actual        | Final Budget  |
| REVENUES:                            |                  |              |               |               |
| Intergovernmental                    | \$ -             | \$ -         | \$ 207,966    | \$ 207,966    |
| Other                                | -                | -            | 32,411        | 32,411        |
| Total Revenues                       | -                | -            | 240,377       | 240,377       |
| EXPENDITURES:                        |                  |              |               |               |
| Current:                             |                  |              |               |               |
| General Government:                  |                  |              |               |               |
| Legislative and Executive:           |                  |              |               |               |
| Commissioners:                       |                  |              |               |               |
| Contractual Services                 | 14,164           | 64,164       | 41,676        | 22,488        |
| Capital Outlay                       | 960,350          | 5,254,651    | 4,540,130     | 714,521       |
| Other                                | -                | 50,868       | 50,868        | -             |
| Total Expenditures                   | 974,514          | 5,369,683    | 4,632,674     | 737,009       |
| Excess of Expenditures Over Revenues | (974,514)        | (5,369,683)  | (4,392,297)   | 977,386       |
| OTHER FINANCING SOURCES:             |                  |              |               |               |
| Transfers In                         | -                | -            | 15,000,000    | 15,000,000    |
| Net Change in Fund Balance           | (974,514)        | (5,369,683)  | 10,607,703    | \$ 15,977,386 |
| Fund Balance at Beginning of Year    | 13,576,694       | 13,576,694   | 13,576,694    |               |
| Prior Year Encumbrances Appropriated | 974,515          | 974,515      | 974,515       |               |
| Fund Balance at End of Year          | \$ 13,576,695    | \$ 9,181,526 | \$ 25,158,912 |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHASE STEWART TRUST - PERMANENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |          |           | Variance with |
|-----------------------------------|------------------|----------|-----------|---------------|
|                                   | Original         | Final    | Actual    | Final Budget  |
| REVENUES:                         |                  |          |           |               |
| Interest                          | \$ -             | \$ -     | \$ 2,255  | \$ 2,255      |
| EXPENDITURES:                     |                  |          |           |               |
| Current:                          |                  |          |           |               |
| General Government:               |                  |          |           |               |
| Legislative and Executive:        |                  |          |           |               |
| Other                             | 85,380           | 85,380   | -         | 85,380        |
| Net Change in Fund Balance        | (85,380)         | (85,380) | 2,255     | \$ 87,635     |
| Fund Balance at Beginning of Year | 94,023           | 94,023   | 94,023    |               |
| Fund Balance at End of Year       | \$ 8,643         | \$ 8,643 | \$ 96,278 |               |

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

|                                      | Budgeted Amounts |           |           | Variance with |
|--------------------------------------|------------------|-----------|-----------|---------------|
|                                      | Original         | Final     | Actual    | Final Budget  |
| REVENUES:                            |                  |           |           |               |
| Charges for Services                 | \$ 1,500         | \$ 1,500  | \$ 985    | \$ (515)      |
| Intergovernmental                    | 1,200,000        | 1,200,000 | 1,311,385 | 111,385       |
| Total Revenues                       | 1,201,500        | 1,201,500 | 1,312,370 | 110,870       |
| EXPENDITURES:                        |                  |           |           |               |
| Current:                             |                  |           |           |               |
| General Government:                  |                  |           |           |               |
| Judicial:                            |                  |           |           |               |
| Personal Services                    | 1,065,689        | 1,073,343 | 1,069,731 | 3,612         |
| Contractual Services                 | 292,150          | 329,252   | 309,591   | 19,661        |
| Materials and Supplies               | 13,000           | 11,000    | 8,442     | 2,558         |
| Capital Outlay                       | 2,500            | 342       | 342       | -             |
| Other                                | 9,750            | 19,000    | 18,590    | 410           |
| Total Judicial                       | 1,383,089        | 1,432,937 | 1,406,696 | 26,241        |
| Total Expenditures                   | 1,383,089        | 1,432,937 | 1,406,696 | 26,241        |
| Excess of Expenditures Over Revenues | (181,589)        | (231,437) | (94,326)  | 137,111       |
| OTHER FINANCING SOURCES:             |                  |           |           |               |
| Transfers In                         | 200,000          | 200,000   | 150,000   | (50,000)      |
| Proceeds from Sale of Capital Assets | 45,000           | 45,000    | 41,500    | (3,500)       |
| Total Other Financing Sources        | 245,000          | 245,000   | 191,500   | (53,500)      |
| Net Change in Fund Balance           | 63,411           | 13,563    | 97,174    | \$ 83,611     |
| Fund Balance at Beginning of Year    | 310              | 310       | 310       |               |
| Fund Balance at End of Year          | \$ 63,721        | \$ 13,873 | \$ 97,484 |               |

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

|                                   | Budgeted Amounts |            | Actual     | Variance with<br>Final Budget |
|-----------------------------------|------------------|------------|------------|-------------------------------|
|                                   | Original         | Final      |            |                               |
| REVENUES:                         |                  |            |            |                               |
| Charges for Services              | \$ 135,000       | \$ 135,000 | \$ 148,506 | \$ 13,506                     |
| EXPENDITURES:                     |                  |            |            |                               |
| Current:                          |                  |            |            |                               |
| General Government:               |                  |            |            |                               |
| Legislative and Executive:        |                  |            |            |                               |
| Contractual Services              | 265,000          | 265,000    | 107,600    | 157,400                       |
| Materials and Supplies            | 5,000            | 5,000      | 263        | 4,737                         |
| Capital Outlay                    | 38,000           | 38,000     | 3,178      | 34,822                        |
| Other                             | 5,983            | 5,983      | 4,805      | 1,178                         |
| Total Expenditures                | 313,983          | 313,983    | 115,846    | 198,137                       |
| Net Change in Fund Balance        | (178,983)        | (178,983)  | 32,660     | \$ 211,643                    |
| Fund Balance at Beginning of Year | 402,563          | 402,563    | 402,563    |                               |
| Fund Balance at End of Year       | \$ 223,580       | \$ 223,580 | \$ 435,223 |                               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CERTIFICATE OF TITLE ADMINISTRATION - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                      | Budgeted Amounts |             |            | Variance with |
|--------------------------------------|------------------|-------------|------------|---------------|
|                                      | Original         | Final       | Actual     | Final Budget  |
| REVENUES:                            |                  |             |            |               |
| Charges for Services                 | \$ 850,000       | \$ 850,000  | \$ 893,190 | \$ 43,190     |
| EXPENDITURES:                        |                  |             |            |               |
| Current:                             |                  |             |            |               |
| General Government:                  |                  |             |            |               |
| Judicial:                            |                  |             |            |               |
| Personal Services                    | 86,144           | 86,143      | 85,243     | 900           |
| Materials and Supplies               | 3,200            | 3,200       | -          | 3,200         |
| Other                                | 450              | 450         | -          | 450           |
| Total Judicial                       | 89,794           | 89,793      | 85,243     | 4,550         |
| Total Expenditures                   | 89,794           | 89,793      | 85,243     | 4,550         |
| Excess of Revenues Over Expenditures | 760,206          | 760,207     | 807,947    | 47,740        |
| OTHER FINANCING USES:                |                  |             |            |               |
| Transfers Out                        | (812,000)        | (812,000)   | (807,947)  | 4,053         |
| Net Change in Fund Balance           | (51,794)         | (51,793)    | -          | \$ 51,793     |
| Fund Balance at Beginning of Year    | -                | -           | -          |               |
| Fund Balance at End of Year          | \$ (51,794)      | \$ (51,793) | \$ -       |               |

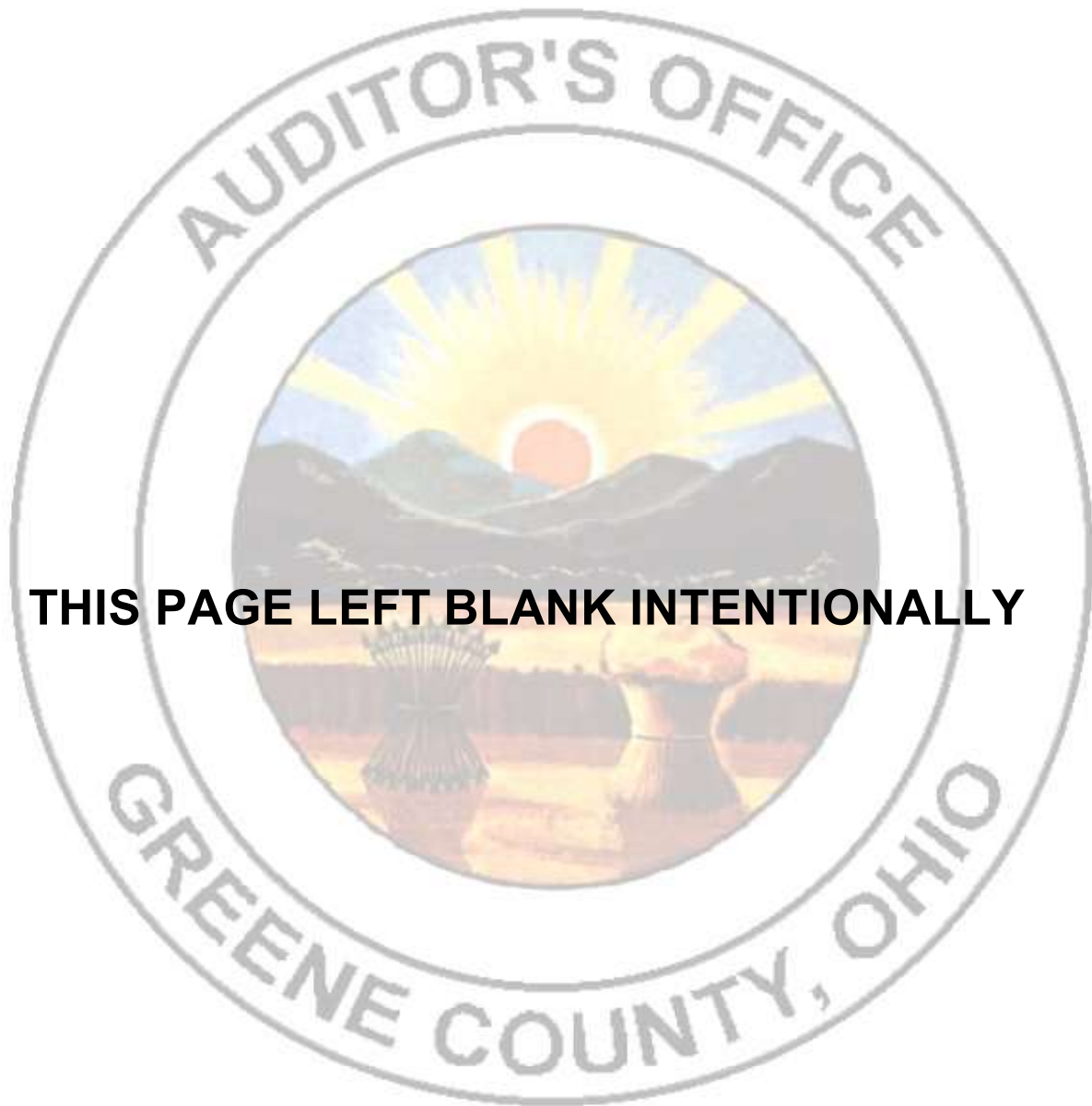


**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WORKERS' COMPENSATION - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |            |              | Variance with |
|-----------------------------------|------------------|------------|--------------|---------------|
|                                   | Original         | Final      | Actual       | Final Budget  |
| REVENUES:                         |                  |            |              |               |
| Charges for Services              | \$ 500,000       | \$ 500,000 | \$ 511,566   | \$ 11,566     |
| Other                             | -                | -          | 143,148      | 143,148       |
| Total Revenues                    | 500,000          | 500,000    | 654,714      | 154,714       |
| EXPENDITURES:                     |                  |            |              |               |
| Current:                          |                  |            |              |               |
| General Government:               |                  |            |              |               |
| Legislative and Executive:        |                  |            |              |               |
| Contractual Services              | 500,000          | 500,000    | 250,687      | 249,313       |
| Other                             | 750,000          | 750,000    | -            | 750,000       |
| Total Expenditures                | 1,250,000        | 1,250,000  | 250,687      | 999,313       |
| Net Change in Fund Balance        | (750,000)        | (750,000)  | 404,027      | \$ 1,154,027  |
| Fund Balance at Beginning of Year | 1,026,873        | 1,026,873  | 1,026,873    |               |
| Fund Balance at End of Year       | \$ 276,873       | \$ 276,873 | \$ 1,430,900 |               |

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HEALTH CARE - INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                   | Budgeted Amounts |               |               | Variance with |
|-----------------------------------|------------------|---------------|---------------|---------------|
|                                   | Original         | Final         | Actual        | Final Budget  |
| REVENUES:                         |                  |               |               |               |
| Charges for Services              | \$ 15,150,000    | \$ 15,150,000 | \$ 16,868,894 | \$ 1,718,894  |
| EXPENDITURES:                     |                  |               |               |               |
| General Government:               |                  |               |               |               |
| Contractual Services              | -                | 18,120,000    | 14,568,125    | 3,551,875     |
| Excess (Deficiency) of Revenues   |                  |               |               |               |
| Over (Under) Expenses             | 15,150,000       | (2,970,000)   | 2,300,769     | 5,270,769     |
| OTHER FINANCING SOURCES:          |                  |               |               |               |
| Transfers In                      | -                | -             | 74,772        | 74,772        |
| Net Change in Fund Balance        | 15,150,000       | (2,970,000)   | 2,375,541     | \$ 5,345,541  |
| Fund Balance at Beginning of Year | 9,375,112        | 9,375,112     | 9,375,112     |               |
| Fund Balance at End of Year       | \$ 24,525,112    | \$ 6,405,112  | \$ 11,750,653 |               |



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE**  
**DECEMBER 31, 2024**

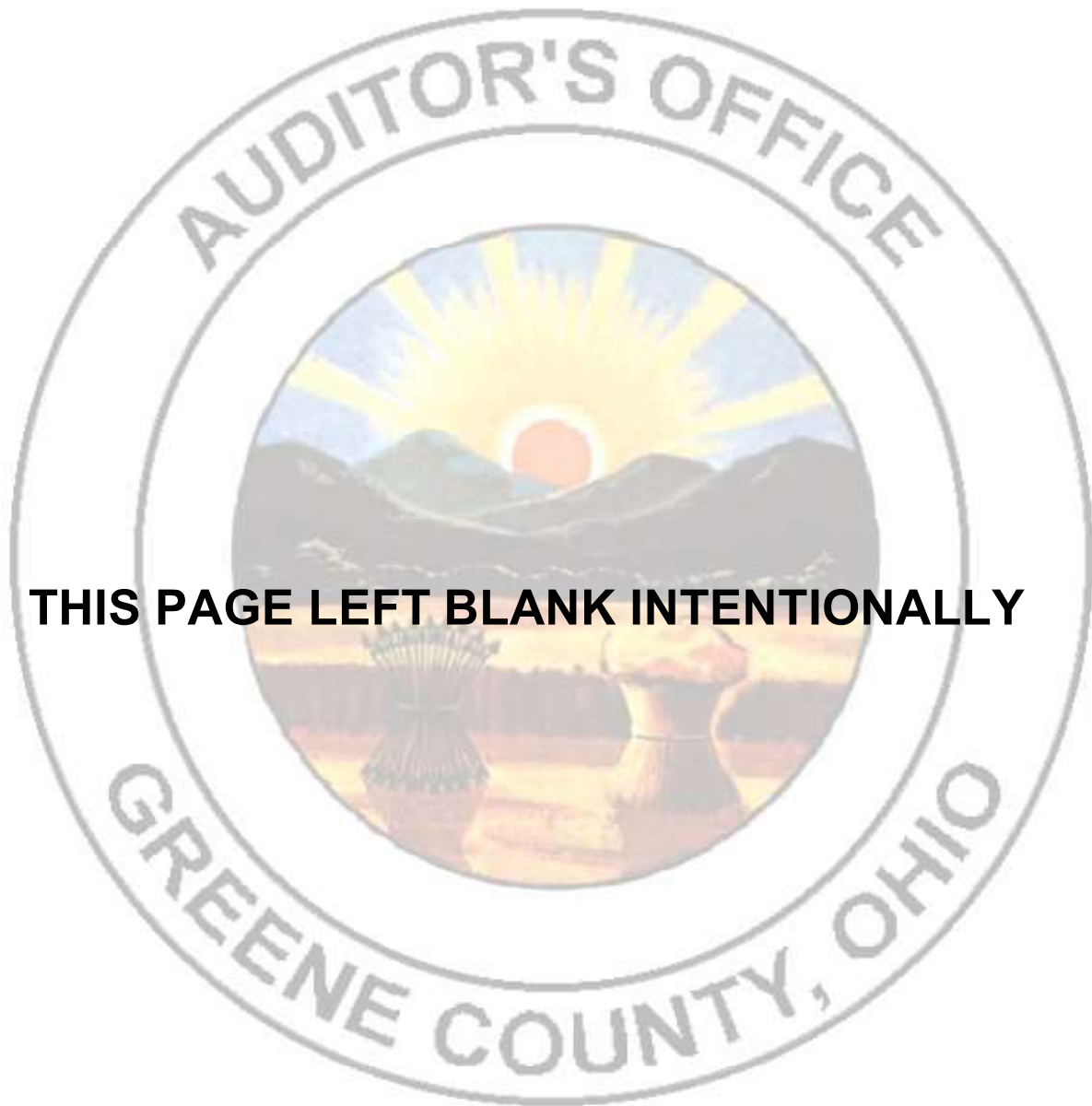
|                                                            |    |             |
|------------------------------------------------------------|----|-------------|
| Governmental funds capital assets:                         |    |             |
| Land.....                                                  | \$ | 5,112,465   |
| Buildings, Structures & Improvements.....                  |    | 47,888,752  |
| Equipment, Furniture and Fixtures.....                     |    | 20,302,281  |
| Infrastructure.....                                        |    | 131,337,294 |
| Construction in Progress.....                              |    | 37,581,317  |
|                                                            |    | <hr/>       |
| Total governmental funds capital assets.....               | \$ | 242,222,109 |
|                                                            |    | <hr/>       |
| Investment in governmental funds capital assets by source: |    |             |
| General Fund.....                                          | \$ | 57,739,085  |
| Special Revenue Funds.....                                 |    | 146,901,707 |
| Capital Project Funds.....                                 |    | 37,581,317  |
|                                                            |    | <hr/>       |
| Total governmental funds capital assets.....               | \$ | 242,222,109 |
|                                                            |    | <hr/>       |

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2024**

| Function and Activity                       | Land         | Buildings,<br>Structures and<br>Improvements | Furniture,<br>Fixtures and<br>Equipment | Infrastructure | Construction<br>in Progress | Total          |
|---------------------------------------------|--------------|----------------------------------------------|-----------------------------------------|----------------|-----------------------------|----------------|
| General Government                          |              |                                              |                                         |                |                             |                |
| Legislative and Executive                   |              |                                              |                                         |                |                             |                |
| Commissioners.....                          |              | \$ 3,800,000                                 | \$ 29,735                               |                |                             | \$ 3,829,735   |
| Auditor.....                                |              |                                              | 370,077                                 |                |                             | 370,077        |
| Data Processing.....                        |              |                                              | 764,630                                 |                |                             | 764,630        |
| Building Maintenance.....                   |              |                                              | 1,083,656                               |                |                             | 1,083,656      |
| Other Legislative and Executive.....        |              | 1,451,408                                    | 3,438,980                               |                |                             | 4,890,388      |
| Land & Buildings.....                       | \$ 3,406,211 | 7,079,249                                    |                                         |                |                             | 10,485,460     |
| Judicial                                    |              |                                              |                                         |                |                             |                |
| Common Pleas Court.....                     |              |                                              | 360,076                                 |                |                             | 360,076        |
| Probate Court.....                          |              |                                              | 60,407                                  |                |                             | 60,407         |
| Clerk of Courts.....                        |              |                                              | 56,840                                  |                |                             | 56,840         |
| Juvenile Court.....                         |              |                                              | 233,191                                 |                |                             | 233,191        |
| Other Judicial.....                         |              |                                              | 146,893                                 |                |                             | 146,893        |
| Land & Buildings.....                       | 25,920       | 6,203,903                                    |                                         |                |                             | 6,229,823      |
| Total General Government.....               | 3,432,131    | 18,534,560                                   | 6,544,485                               |                |                             | 28,511,176     |
| Public Safety                               |              |                                              |                                         |                |                             |                |
| Coroner.....                                |              |                                              | 148,416                                 |                |                             | 148,416        |
| Sheriff.....                                |              | 41,050                                       | 2,869,644                               |                |                             | 2,910,694      |
| Adult Probation.....                        |              |                                              | 92,282                                  |                |                             | 92,282         |
| Building Inspection.....                    |              |                                              | 211,264                                 |                |                             | 211,264        |
| Ace Task Force.....                         |              |                                              | 271,313                                 |                |                             | 271,313        |
| Juvenile Detention.....                     |              |                                              | 110,212                                 |                |                             | 110,212        |
| Emergency Management.....                   |              |                                              | 35,228                                  |                |                             | 35,228         |
| Land & Buildings.....                       | 5,910        | 15,900,882                                   |                                         |                | 37,581,317                  | 53,488,109     |
| Total Public Safety.....                    | 5,910        | 15,941,932                                   | 3,738,359                               |                | 37,581,317                  | 57,267,518     |
| Public Works                                |              |                                              |                                         |                |                             |                |
| Engineer and Highways.....                  |              |                                              | 5,950,003                               | \$ 131,337,294 |                             | 137,287,297    |
| WAN Group.....                              |              |                                              | 720,959                                 |                |                             | 720,959        |
| Garbage & Refuse.....                       |              |                                              | 475,675                                 |                |                             | 475,675        |
| Land & Buildings.....                       | 23,868       | 2,657,379                                    |                                         |                |                             | 2,681,247      |
| Total Public Works.....                     | 23,868       | 2,657,379                                    | 7,146,637                               | 131,337,294    |                             | 141,165,178    |
| Health                                      |              |                                              |                                         |                |                             |                |
| Animal Control.....                         |              |                                              | 114,785                                 |                |                             | 114,785        |
| Developmental Disabilities.....             |              | 490,767                                      | 427,268                                 |                |                             | 918,035        |
| Land & Buildings.....                       | 38,800       | 1,577,123                                    |                                         |                |                             | 1,615,923      |
| Total Health.....                           | 38,800       | 2,067,890                                    | 542,053                                 |                |                             | 2,648,743      |
| Human Services                              |              |                                              |                                         |                |                             |                |
| County Home.....                            |              |                                              | -                                       |                |                             | -              |
| Children Services.....                      |              |                                              | 202,702                                 |                |                             | 202,702        |
| Public Assistance.....                      |              | 181,882                                      | 164,110                                 |                |                             | 345,992        |
| Veterans Service Commission.....            |              |                                              | 114,951                                 |                |                             | 114,951        |
| Land & Buildings.....                       | 426,710      | 1,338,260                                    |                                         |                |                             | 1,764,970      |
| Total Human Services.....                   | 426,710      | 1,520,142                                    | 481,763                                 |                |                             | 2,428,615      |
| Community and Economic Development          |              |                                              |                                         |                |                             |                |
| Convention & Visitors Bureau.....           |              |                                              | 94,058                                  |                |                             | 94,058         |
| Department of Development.....              |              |                                              | 62,915                                  |                |                             | 62,915         |
| Land & Buildings.....                       | 121,030      | 1,279,993                                    |                                         |                |                             | 1,401,023      |
| Total Community & Economic Development..... | 121,030      | 1,279,993                                    | 156,973                                 |                |                             | 1,557,996      |
| Conservation & Recreation                   |              |                                              |                                         |                |                             |                |
| Recreation & Parks.....                     |              | 683,704                                      | 1,692,011                               |                |                             | 2,375,715      |
| Land & Buildings.....                       | 1,064,016    | 5,203,152                                    |                                         |                |                             | 6,267,168      |
| Total Conservation & Recreation.....        | 1,064,016    | 5,886,856                                    | 1,692,011                               |                |                             | 8,642,883      |
| Total General Capital Assets.....           | \$ 5,112,465 | \$ 47,888,752                                | \$ 20,302,281                           | \$ 131,337,294 | \$ 37,581,317               | \$ 242,222,109 |

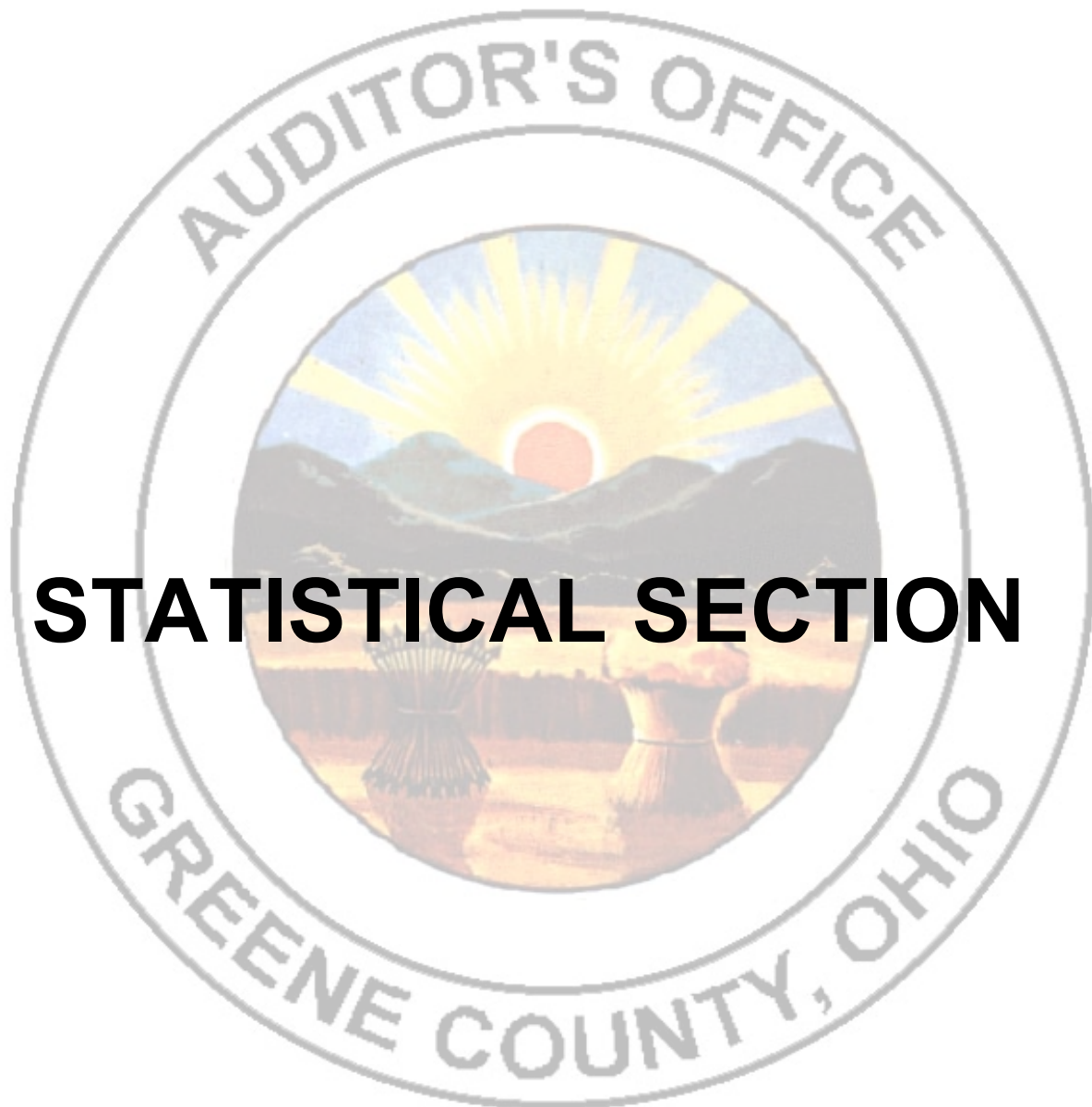
**GREENE COUNTY, OHIO**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

| Function and Activity                                  | Governmental<br>Fund Capital<br>Assets<br>January 1, 2024 | Additions            | Deductions        | Governmental<br>Fund Capital<br>Assets<br>December 31, 2023 |
|--------------------------------------------------------|-----------------------------------------------------------|----------------------|-------------------|-------------------------------------------------------------|
| <b>General Government</b>                              |                                                           |                      |                   |                                                             |
| Legislative and Executive                              |                                                           |                      |                   |                                                             |
| Commissioners.....                                     | \$ 3,829,735                                              |                      |                   | \$ 3,829,735                                                |
| Auditor.....                                           | 370,077                                                   |                      |                   | 370,077                                                     |
| Data Processing.....                                   | 764,630                                                   |                      |                   | 764,630                                                     |
| Building Maintenance.....                              | 1,083,656                                                 |                      |                   | 1,083,656                                                   |
| Other Legislative and Executive.....                   | 4,890,388                                                 |                      |                   | 4,890,388                                                   |
| Land & Buildings.....                                  | 8,137,253                                                 | 2,348,207            |                   | 10,485,460                                                  |
| Judicial                                               |                                                           |                      |                   |                                                             |
| Common Pleas Court.....                                | 360,076                                                   |                      |                   | 360,076                                                     |
| Probate Court.....                                     | 60,407                                                    |                      |                   | 60,407                                                      |
| Clerk of Courts.....                                   | 56,840                                                    |                      |                   | 56,840                                                      |
| Juvenile Court.....                                    | 233,191                                                   |                      |                   | 233,191                                                     |
| Other Judicial.....                                    | 146,893                                                   |                      |                   | 146,893                                                     |
| Land & Buildings.....                                  | 6,229,823                                                 |                      |                   | 6,229,823                                                   |
| <b>Total General Government.....</b>                   | <b>26,162,969</b>                                         | <b>2,348,207</b>     | <b>-</b>          | <b>28,511,176</b>                                           |
| <b>Public Safety</b>                                   |                                                           |                      |                   |                                                             |
| Coroner.....                                           | 102,845                                                   | 45,571               |                   | 148,416                                                     |
| Sheriff.....                                           | 2,365,330                                                 | 620,063              | 74,699            | 2,910,694                                                   |
| Adult Probation.....                                   | 57,688                                                    | 34,594               |                   | 92,282                                                      |
| Building Inspection.....                               | 187,303                                                   | 23,961               |                   | 211,264                                                     |
| Ace Task Force.....                                    | 164,469                                                   | 106,844              |                   | 271,313                                                     |
| Juvenile Detention.....                                | 76,927                                                    | 33,285               |                   | 110,212                                                     |
| Emergency Management.....                              | 35,228                                                    |                      |                   | 35,228                                                      |
| Land & Buildings.....                                  | 17,383,485                                                | 36,104,624           |                   | 53,488,109                                                  |
| <b>Total Public Safety.....</b>                        | <b>20,373,275</b>                                         | <b>36,968,942</b>    | <b>74,699</b>     | <b>57,267,518</b>                                           |
| <b>Public Works</b>                                    |                                                           |                      |                   |                                                             |
| Engineer and Highways.....                             | 137,119,836                                               | 333,960              | 166,499           | 137,287,297                                                 |
| WAN Group.....                                         | 720,959                                                   |                      |                   | 720,959                                                     |
| Environmental Services.....                            | 475,675                                                   |                      |                   | 475,675                                                     |
| Land & Buildings.....                                  | 2,681,247                                                 |                      |                   | 2,681,247                                                   |
| <b>Total Public Works.....</b>                         | <b>140,997,717</b>                                        | <b>333,960</b>       | <b>166,499</b>    | <b>141,165,178</b>                                          |
| <b>Health</b>                                          |                                                           |                      |                   |                                                             |
| Animal Control.....                                    | 114,785                                                   |                      |                   | 114,785                                                     |
| Developmental Disabilities.....                        | 918,035                                                   |                      |                   | 918,035                                                     |
| Land & Buildings.....                                  | 1,615,923                                                 |                      |                   | 1,615,923                                                   |
| <b>Total Health.....</b>                               | <b>2,648,743</b>                                          | <b>-</b>             | <b>-</b>          | <b>2,648,743</b>                                            |
| <b>Human Services</b>                                  |                                                           |                      |                   |                                                             |
| County Home.....                                       | 111,489                                                   |                      | 111,489           | -                                                           |
| Children Services.....                                 | 202,702                                                   |                      |                   | 202,702                                                     |
| Public Assistance.....                                 | 345,992                                                   |                      |                   | 345,992                                                     |
| Veterans Service Commission.....                       | 114,951                                                   |                      |                   | 114,951                                                     |
| Land & Buildings.....                                  | 1,764,970                                                 |                      |                   | 1,764,970                                                   |
| <b>Total Human Services.....</b>                       | <b>2,540,104</b>                                          | <b>-</b>             | <b>111,489</b>    | <b>2,428,615</b>                                            |
| <b>Community and Economic Development</b>              |                                                           |                      |                   |                                                             |
| Convention & Visitor's Bureau.....                     | 94,058                                                    |                      |                   | 94,058                                                      |
| Department of Development.....                         | 62,915                                                    |                      |                   | 62,915                                                      |
| Land & Buildings.....                                  | 1,401,023                                                 |                      |                   | 1,401,023                                                   |
| <b>Total Community &amp; Economic Development.....</b> | <b>1,557,996</b>                                          | <b>-</b>             | <b>-</b>          | <b>1,557,996</b>                                            |
| <b>Conservation &amp; Recreation</b>                   |                                                           |                      |                   |                                                             |
| Recreation & Parks.....                                | 2,280,401                                                 | 95,314               |                   | 2,375,715                                                   |
| Land & Buildings.....                                  | 6,267,168                                                 |                      |                   | 6,267,168                                                   |
| <b>Total Conservation &amp; Recreation.....</b>        | <b>8,547,569</b>                                          | <b>95,314</b>        | <b>-</b>          | <b>8,642,883</b>                                            |
| <b>Total General Capital Assets.....</b>               | <b>\$ 202,828,373</b>                                     | <b>\$ 39,746,423</b> | <b>\$ 352,687</b> | <b>\$ 242,222,109</b>                                       |



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



# **STATISTICAL SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



## **Backside of Section Divider**

**GREENE COUNTY, OHIO**  
**STATISTICAL SECTION - TABLE OF CONTENTS**  
**DECEMBER 31, 2024**

This part of the Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

| <b><u>Contents</u></b>                                                                                                                                                                                                                                                              | <b><u>Page(s)</u></b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>Financial Trends</b>                                                                                                                                                                                                                                                             | <b>174 - 181</b>      |
| These schedules contain trend information to help the reader understand how the County's financial position has changed over time.                                                                                                                                                  |                       |
| <b>Revenue Capacity</b>                                                                                                                                                                                                                                                             | <b>182 - 187</b>      |
| These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.                                                                 |                       |
| <b>Debt Capacity</b>                                                                                                                                                                                                                                                                | <b>188 - 193</b>      |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.                                                                                 |                       |
| <b>Demographic and Economic Information</b>                                                                                                                                                                                                                                         | <b>194 - 195</b>      |
| 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. |                       |
| <b>Operating Information</b>                                                                                                                                                                                                                                                        | <b>196 - 200</b>      |
| 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:**

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

**Table 1**

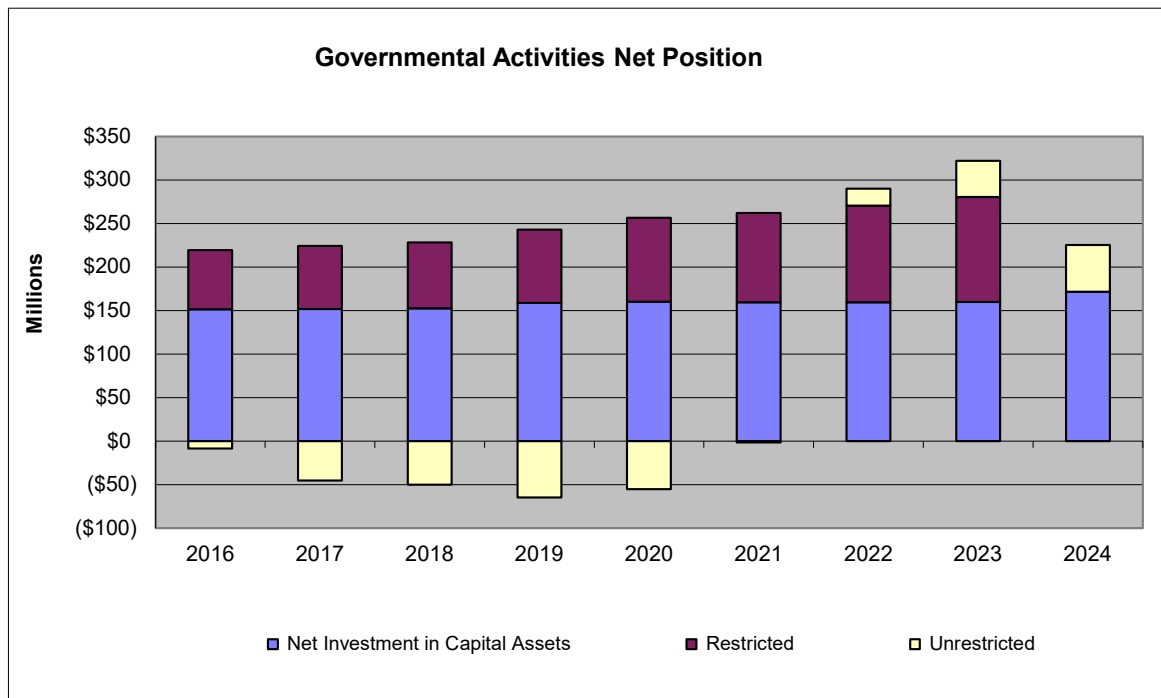
Greene County, Ohio  
 Net Position by Component  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

|                                                         | 2015                  | 2016                  | 2017(a)               | 2018(b)               |
|---------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities</b>                          |                       |                       |                       |                       |
| Net investment in capital assets.....                   | \$ 151,517,853        | \$ 151,356,072        | \$ 151,595,956        | \$ 152,433,542        |
| Restricted.....                                         | 66,057,173            | 67,801,893            | 72,506,082            | 75,780,499            |
| Unrestricted.....                                       | (9,052,123)           | (8,616,978)           | (45,117,391)          | (50,019,605)          |
| <b>Total Governmental Activities Net Position.....</b>  | <b>\$ 208,522,903</b> | <b>\$ 210,540,987</b> | <b>\$ 178,984,647</b> | <b>\$ 178,194,436</b> |
| <b>Business-type Activities</b>                         |                       |                       |                       |                       |
| Net investment in capital assets.....                   | \$ 108,197,018        | \$ 115,363,241        | \$ 124,715,210        | \$ 128,771,844        |
| Restricted.....                                         | 8,630,839             | 17,311,731            | 17,430,571            | 18,511,145            |
| Unrestricted.....                                       | 26,832,469            | 18,738,841            | 16,286,148            | 18,168,357            |
| <b>Total Business-type Activities Net Position.....</b> | <b>\$ 143,660,326</b> | <b>\$ 151,413,813</b> | <b>\$ 158,431,929</b> | <b>\$ 165,451,346</b> |
| <b>Primary Government</b>                               |                       |                       |                       |                       |
| Net investment in capital assets.....                   | \$ 259,714,871        | \$ 266,719,313        | \$ 276,311,166        | \$ 281,205,386        |
| Restricted.....                                         | 74,688,012            | 85,113,624            | 89,936,653            | 94,291,644            |
| Unrestricted.....                                       | 17,780,346            | 10,121,863            | (28,831,243)          | (31,851,248)          |
| <b>Total Primary Government Net Position.....</b>       | <b>\$ 352,183,229</b> | <b>\$ 361,954,800</b> | <b>\$ 337,416,576</b> | <b>\$ 343,645,782</b> |

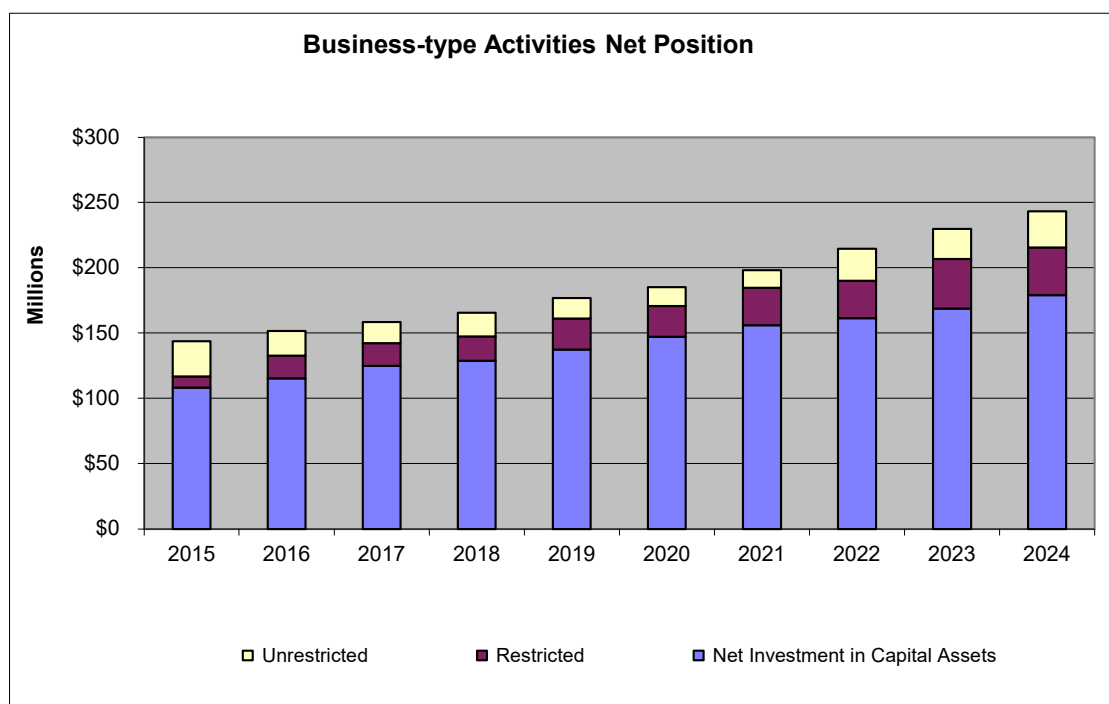
(a) - 2017 net position was restated due to the implementation of GASB 75

(b) - 2018 net position was restated due to the implementation of GASB 84

(c) - 2023 net position was not restated due to the implementation of GASB 101 in 2024



| 2019                  | 2020                  | 2021                  | 2022                  | 2023(c)               | 2024                  |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 158,781,791        | \$ 160,264,532        | \$ 159,259,260        | \$ 159,369,351        | \$ 159,795,198        | \$ 171,715,483        |
| 84,142,671            | 96,128,818            | 102,879,096           | 110,140,914           | 117,795,114           | 115,560,022           |
| (64,898,089)          | (55,052,506)          | (1,565,918)           | 21,605,933            | 44,183,147            | 53,608,216            |
| <u>\$ 178,026,373</u> | <u>\$ 201,340,844</u> | <u>\$ 260,572,438</u> | <u>\$ 291,116,198</u> | <u>\$ 321,773,459</u> | <u>\$ 340,883,721</u> |
| <br>                  |                       |                       |                       |                       |                       |
| \$ 137,254,493        | \$ 147,181,186        | \$ 155,995,761        | \$ 162,459,323        | \$ 168,570,845        | \$ 178,911,717        |
| 23,760,922            | 23,449,314            | 28,638,269            | 27,820,449            | 38,013,846            | 36,556,374            |
| 15,646,643            | 14,567,711            | 13,547,400            | 25,124,325            | 23,207,422            | 27,737,814            |
| <u>\$ 176,662,058</u> | <u>\$ 185,198,211</u> | <u>\$ 198,181,430</u> | <u>\$ 215,404,097</u> | <u>\$ 229,792,113</u> | <u>\$ 243,205,905</u> |
| <br>                  |                       |                       |                       |                       |                       |
| \$ 296,036,284        | \$ 307,445,718        | \$ 315,255,021        | \$ 321,828,674        | \$ 328,366,043        | \$ 350,627,200        |
| 107,903,593           | 119,578,132           | 131,517,365           | 137,961,363           | 155,808,960           | 152,116,396           |
| (49,251,446)          | (40,484,795)          | 11,981,482            | 46,730,258            | 67,390,569            | 81,346,030            |
| <u>\$ 354,688,431</u> | <u>\$ 386,539,055</u> | <u>\$ 458,753,868</u> | <u>\$ 506,520,295</u> | <u>\$ 551,565,572</u> | <u>\$ 584,089,626</u> |



**Table 2**

Greene County, Ohio

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

|                                         | 2015                 | 2016                 | 2017                 | 2018                 |
|-----------------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund                            |                      |                      |                      |                      |
| Nonspendable:                           |                      |                      |                      |                      |
| Due From Other Funds.....               | \$ 76,346            |                      |                      |                      |
| Interfund Receivables.....              | 333,438              |                      |                      |                      |
| Unclaimed Funds.....                    | 208,727              | 34,014               | \$ 21,515            | \$ 48,456            |
| Prepaid Items.....                      |                      |                      | 544,507              | 620,385              |
| Assigned for Encumbrances.....          | 725,988              | 1,122,345            | 3,458,270            | 3,571,145            |
| Assigned for Budgetary Resource.....    | 6,790,129            | 5,666,947            | 9,111,525            | 6,257,982            |
| Unassigned.....                         | 25,743,352           | 27,461,194           | 26,392,385           | 28,805,310           |
| Total Fund Balance: General Fund.....   | <u>\$ 33,877,980</u> | <u>\$ 34,284,500</u> | <u>\$ 39,528,202</u> | <u>\$ 39,303,278</u> |
| All Other Governmental Funds            |                      |                      |                      |                      |
| Nonspendable:                           |                      |                      |                      |                      |
| Due From Other Funds.....               | \$ 33,282            |                      |                      |                      |
| Interfund Receivables.....              |                      |                      |                      |                      |
| Principal of Trust Funds.....           | 70,800               | 70,800               | \$ 70,800            | \$ 70,800            |
| Inventory.....                          |                      |                      |                      |                      |
| Prepaid Items.....                      |                      |                      | 357,179              | 5,665,584            |
| Restricted:                             |                      |                      |                      |                      |
| Job and Family Services.....            | 8,854,537            | 10,156,785           | 11,327,409           | 16,527,627           |
| Developmental Disabilities.....         | 23,827,962           | 23,142,051           | 23,597,991           | 23,447,659           |
| Motor Vehicle, Road & Bridge.....       | 10,262,367           | 9,737,869            | 10,603,117           | 12,242,582           |
| American Rescue Plan.....               |                      |                      |                      |                      |
| Jail Construction.....                  |                      |                      |                      |                      |
| Other Purposes.....                     | 19,776,563           | 21,756,135           | 23,166,993           | 14,722,121           |
| Committed:                              |                      |                      |                      |                      |
| County Home.....                        | 385,732              | 511,484              | 746,409              | 525,290              |
| Jail Construction.....                  |                      |                      |                      |                      |
| Capital Projects.....                   | 1,547,890            | 1,146,387            | 2,741,659            | 3,300,271            |
| Long Term Debt Obligations.....         | 972,884              | 2,011,040            | 868,032              | 941,868              |
| Total All Other Governmental Funds..... | <u>\$ 65,732,017</u> | <u>\$ 68,532,551</u> | <u>\$ 73,479,589</u> | <u>\$ 77,443,802</u> |

| 2019                 | 2020                 | 2021                  | 2022                  | 2023                  | 2024                  |
|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 232,942           | \$ 364,736           | \$ 399,918            | \$ 580,450            | \$ 1,009,065          | \$ 1,203,980          |
| 510,963              | 563,071              | 306,472               | 639,032               | 396,955               | 365,449               |
| 1,022,428            | 708,907              | 1,402,975             | 583,443               | 584,422               | 517,181               |
| 1,524,589            | 4,668,077            | 223,831               |                       |                       |                       |
| 39,861,515           | 52,527,764           | 51,216,610            | 50,647,809            | 48,349,250            | 57,541,879            |
| <u>\$ 43,152,437</u> | <u>\$ 58,832,555</u> | <u>\$ 53,549,806</u>  | <u>\$ 52,450,734</u>  | <u>\$ 50,339,692</u>  | <u>\$ 59,628,489</u>  |
|                      |                      |                       |                       |                       |                       |
| \$ 70,800            | \$ 70,800            | \$ 70,800             | \$ 70,800             | \$ 70,800             | \$ 70,800             |
|                      |                      |                       |                       | 4,248                 | 4,809                 |
| 5,205,133            | 4,869,334            | 4,318,992             | 4,173,975             | 3,846,452             | 3,451,333             |
| 16,104,282           | 19,102,921           | 23,160,117            | 25,890,378            | 28,306,479            | 28,394,422            |
| 21,765,002           | 24,968,463           | 29,678,795            | 30,942,269            | 31,645,986            | 31,448,157            |
| 12,521,958           | 14,647,670           | 15,726,252            | 16,518,962            | 19,280,437            | 19,794,148            |
|                      |                      | 4,443                 | 4,443                 | 4,443                 | 4,443                 |
|                      |                      |                       | 30,000,000            | 28,773,468            | 1,629,632             |
| 22,338,352           | 23,411,132           | 23,878,870            | 25,371,787            | 28,702,881            | 28,362,497            |
| 713,469              | 909,730              | 45,095                | 130,864               | 130,864               | 130,864               |
|                      |                      |                       | 10,000,000            | 30,000,000            | 21,039,656            |
| 2,976,468            | 5,025,323            | 20,578,169            | 12,526,526            | 14,346,575            | 25,642,428            |
| 1,034,136            | 45,063               | 4                     | 4                     | 14,005                | 14,006                |
| <u>\$ 82,729,600</u> | <u>\$ 93,050,436</u> | <u>\$ 117,461,537</u> | <u>\$ 155,630,008</u> | <u>\$ 185,126,638</u> | <u>\$ 159,987,195</u> |

**Table 3**

Greene County, Ohio  
Changes in Net Position  
Last Ten Fiscal Years (Accrual Basis of Accounting)

|                                                           | 2015                   | 2016                   | 2017                   | 2018                   |
|-----------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>                                           |                        |                        |                        |                        |
| <b>Governmental Activities</b>                            |                        |                        |                        |                        |
| Legislative and Executive.....                            | \$ 16,708,608          | \$ 21,062,096          | \$ 20,484,414          | \$ 22,213,612          |
| Judicial.....                                             | 8,071,770              | 8,595,676              | 9,015,511              | 9,268,013              |
| Public Safety.....                                        | 20,907,748             | 23,022,264             | 26,232,826             | 26,660,763             |
| Public Works.....                                         | 8,564,111              | 9,470,211              | 8,983,856              | 9,835,282              |
| Health.....                                               | 25,928,609             | 25,569,399             | 25,564,792             | 26,119,243             |
| Human Services.....                                       | 26,875,768             | 29,625,809             | 32,036,157             | 31,921,834             |
| Conservation and Recreation.....                          | 3,033,427              | 3,333,687              | 3,594,508              | 4,509,091              |
| Community and Economic Development.....                   | 1,678,489              | 1,895,927              | 1,596,981              | 2,052,055              |
| Other.....                                                |                        |                        |                        |                        |
| Interest and Fiscal Charges.....                          | 940,352                | 859,118                | 869,651                | 819,655                |
| Total Governmental Activities Expenses.....               | <u>112,708,882</u>     | <u>123,434,187</u>     | <u>128,378,696</u>     | <u>133,399,548</u>     |
| <b>Business-type Activities</b>                           |                        |                        |                        |                        |
| Water.....                                                | 9,338,165              | 9,080,292              | 9,628,120              | 9,982,806              |
| Sewer.....                                                | 15,973,054             | 16,121,099             | 16,645,315             | 16,795,474             |
| Total Business-type Activities Expenses.....              | <u>25,311,219</u>      | <u>25,201,391</u>      | <u>26,273,435</u>      | <u>26,778,280</u>      |
| Total Primary Government Expenses.....                    | <u>\$ 138,020,101</u>  | <u>\$ 148,635,578</u>  | <u>\$ 154,652,131</u>  | <u>\$ 160,177,828</u>  |
| <b>Program Revenues</b>                                   |                        |                        |                        |                        |
| <b>Governmental Activities</b>                            |                        |                        |                        |                        |
| Charges for Services                                      |                        |                        |                        |                        |
| Legislative and Executive.....                            | \$ 5,479,066           | \$ 6,535,020           | \$ 7,414,588           | \$ 6,843,562           |
| Judicial.....                                             | 2,028,410              | 1,791,453              | 1,312,344              | 1,732,523              |
| Public Safety.....                                        | 3,173,005              | 3,554,754              | 3,269,414              | 3,768,748              |
| Public Works.....                                         | 464,590                | 447,717                | 404,176                | 441,181                |
| Health.....                                               | 909,566                | 877,151                | 839,322                | 1,109,663              |
| Human Services.....                                       | 5,322,285              | 5,281,420              | 5,308,868              | 4,608,235              |
| Conservation and Recreation.....                          | 1,176,745              | 1,422,609              | 1,498,403              | 1,083,089              |
| Community and Economic Development.....                   | 5,000                  |                        |                        |                        |
| Operating Grants and Contributions.....                   | 30,105,925             | 30,363,206             | 32,305,508             | 33,226,475             |
| Capital Grants and Contributions.....                     | 1,277,792              | 3,235,232              | 2,716,413              | 1,873,048              |
| Total Governmental Activities Program Revenues.....       | <u>49,942,384</u>      | <u>53,508,562</u>      | <u>55,069,036</u>      | <u>54,686,524</u>      |
| <b>Business-type Activities</b>                           |                        |                        |                        |                        |
| Charges for Services                                      |                        |                        |                        |                        |
| Water.....                                                | 10,131,651             | 10,602,474             | 10,389,075             | 10,753,445             |
| Sewer.....                                                | 20,145,679             | 19,917,037             | 20,978,480             | 20,600,736             |
| Capital Grants and Contributions.....                     | 2,695,355              | 1,704,850              | 3,967,797              | 1,797,595              |
| Total Business-type Activities Program Revenues.....      | <u>32,972,685</u>      | <u>32,224,361</u>      | <u>35,335,352</u>      | <u>33,151,776</u>      |
| Total Primary Government Program Revenues.....            | <u>\$ 82,915,069</u>   | <u>\$ 85,732,923</u>   | <u>\$ 90,404,388</u>   | <u>\$ 87,838,300</u>   |
| <b>Net &lt;Expense&gt;/Revenue</b>                        |                        |                        |                        |                        |
| Governmental Activities.....                              | \$ (62,766,498)        | \$ (69,925,625)        | \$ (73,309,660)        | \$ (78,713,024)        |
| Business-type Activities.....                             | 7,661,466              | 7,022,970              | 9,061,917              | 6,373,496              |
| Total Primary Government Net <Expense>/Revenue.....       | <u>\$ (55,105,032)</u> | <u>\$ (62,902,655)</u> | <u>\$ (64,247,743)</u> | <u>\$ (72,339,528)</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                        |                        |                        |                        |
| <b>Governmental Activities</b>                            |                        |                        |                        |                        |
| Taxes                                                     |                        |                        |                        |                        |
| Real and Personal Property Taxes.....                     | \$ 37,607,966          | \$ 38,529,210          | \$ 38,520,117          | \$ 37,468,525          |
| County Hotel Lodging Taxes.....                           | 987,072                | 1,080,080              | 1,214,473              | 1,229,004              |
| Sales Taxes.....                                          | 26,351,943             | 27,322,202             | 27,343,714             | 27,507,549             |
| Unrestricted Grants.....                                  | 4,571,615              | 4,844,649              | 5,941,160              | 5,227,671              |
| Investment Earnings.....                                  | 1,022,404              | (529,963)              | 1,629,209              | 2,432,081              |
| Other Revenue.....                                        | 1,172,189              | 733,457                | 1,147,161              | 1,955,900              |
| Transfers.....                                            | (19,266)               | (35,926)               | (47,693)               | (92,748)               |
| Total Governmental Activities.....                        | <u>71,693,923</u>      | <u>71,943,709</u>      | <u>75,748,141</u>      | <u>75,727,982</u>      |
| <b>Business-type Activities</b>                           |                        |                        |                        |                        |
| Investment Earnings.....                                  | 46,997                 | 55,370                 | 37,351                 | 50,029                 |
| Other Revenue.....                                        | 641,412                | 639,221                | 414,881                | 503,144                |
| Transfers.....                                            | 19,266                 | 35,926                 | 47,693                 | 92,748                 |
| Total Business-type Activities.....                       | <u>707,675</u>         | <u>730,517</u>         | <u>499,925</u>         | <u>645,921</u>         |
| Total Primary Government.....                             | <u>\$ 72,401,598</u>   | <u>\$ 72,674,226</u>   | <u>\$ 76,248,066</u>   | <u>\$ 76,373,903</u>   |
| <b>Change in Net Position</b>                             |                        |                        |                        |                        |
| Governmental Activities.....                              | \$ 8,927,425           | \$ 2,018,084           | \$ 2,438,481           | \$ (2,985,042)         |
| Business-type Activities.....                             | 8,369,141              | 7,753,487              | 9,561,842              | 7,019,417              |
| Total Primary Government.....                             | <u>\$ 17,296,566</u>   | <u>\$ 9,771,571</u>    | <u>\$ 12,000,323</u>   | <u>\$ 4,034,375</u>    |

| 2019            | 2020            | 2021            | 2022            | 2023            | 2024            |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$ 22,529,358   | \$ 19,841,881   | \$ 15,199,144   | \$ 32,884,474   | \$ 25,655,240   | \$ 26,859,861   |
| 10,296,578      | 9,768,992       | 4,601,831       | 6,781,968       | 14,907,512      | 15,431,714      |
| 32,669,878      | 28,521,616      | 14,137,291      | 12,720,033      | 26,322,741      | 25,004,910      |
| 10,612,280      | 9,528,537       | 8,086,108       | 15,292,069      | 6,839,753       | 12,080,518      |
| 24,826,008      | 21,804,702      | 22,745,548      | 22,314,476      | 25,081,664      | 25,456,732      |
| 36,468,256      | 30,685,781      | 9,666,043       | 22,437,118      | 26,104,596      | 29,952,965      |
| 4,910,170       | 4,408,366       | 3,109,439       | 3,291,928       | 4,247,934       | 5,194,361       |
| 2,062,809       | 3,285,306       | 1,421,161       | 1,804,240       | 2,486,273       | 3,759,826       |
|                 | 1,008,419       |                 |                 |                 |                 |
| 741,934         | 914,613         | 552,218         | 1,343,129       | 1,751,163       | 1,651,322       |
| 145,117,271     | 129,768,213     | 79,518,783      | 118,869,435     | 133,396,876     | 145,392,209     |
|                 |                 |                 |                 |                 |                 |
| 11,028,370      | 10,404,514      | 8,843,948       | 7,429,365       | 11,274,297      | 10,391,911      |
| 17,209,675      | 17,829,978      | 15,345,243      | 15,555,770      | 16,009,494      | 18,972,225      |
| 28,238,045      | 28,234,492      | 24,189,191      | 22,985,135      | 27,283,791      | 29,364,136      |
| \$ 173,355,316  | \$ 158,002,705  | \$ 103,707,974  | \$ 141,854,570  | \$ 160,680,667  | \$ 174,756,345  |
|                 |                 |                 |                 |                 |                 |
| \$ 8,662,092    | \$ 9,784,977    | \$ 9,802,636    | \$ 11,404,298   | \$ 9,949,480    | \$ 11,243,808   |
| 1,754,574       | 1,499,977       | 1,864,833       | 682,630         | 2,707,116       | 2,893,489       |
| 3,980,869       | 3,453,901       | 3,745,709       | 3,374,498       | 3,865,463       | 4,327,237       |
| 581,207         | 423,305         | 396,788         | 527,959         | 371,546         | 525,122         |
| 2,093,020       | 715,341         | 673,300         | 481,169         | 370,723         | 650,620         |
| 4,690,778       | 4,225,924       | 1,617,234       | 697,610         | 860,574         | 1,091,399       |
| 1,024,044       | 1,026,516       | 1,040,767       | 1,081,745       | 923,584         | 1,278,223       |
|                 |                 |                 | 152             | 12,290          | 38,398          |
| 37,229,521      | 49,608,218      | 36,471,324      | 50,638,327      | 38,738,902      | 36,829,105      |
| 3,717,323       | 1,638,732       | 583,828         | 730,678         |                 | 2,054,466       |
| 63,733,428      | 72,376,891      | 56,196,419      | 69,619,066      | 57,799,678      | 60,931,867      |
|                 |                 |                 |                 |                 |                 |
| 11,818,693      | 10,987,923      | 11,556,750      | 11,951,591      | 12,278,376      | 13,957,898      |
| 21,590,564      | 20,828,957      | 21,264,921      | 21,866,946      | 22,170,306      | 24,035,030      |
| 3,933,588       | 4,287,900       | 3,478,932       | 5,455,802       | 6,405,756       | 4,439,990       |
| 37,342,845      | 36,104,780      | 36,300,603      | 39,274,339      | 40,854,438      | 42,432,918      |
| \$ 101,076,273  | \$ 108,481,671  | \$ 92,497,022   | \$ 108,893,405  | \$ 98,654,116   | \$ 103,364,785  |
|                 |                 |                 |                 |                 |                 |
| \$ (81,383,843) | \$ (57,391,322) | \$ (23,322,364) | \$ (49,250,369) | \$ (75,597,198) | \$ (84,460,342) |
| 9,104,800       | 7,870,288       | 12,111,412      | 16,289,204      | 13,570,647      | 13,068,782      |
| \$ (72,279,043) | \$ (49,521,034) | \$ (11,210,952) | \$ (32,961,165) | \$ (62,026,551) | \$ (71,391,560) |
|                 |                 |                 |                 |                 |                 |
| \$ 39,718,943   | \$ 40,183,212   | \$ 41,545,266   | \$ 43,657,884   | \$ 42,641,896   | \$ 46,512,098   |
| 1,398,917       | 804,760         | 1,121,102       | 1,341,172       | 1,475,875       | 1,537,470       |
| 29,055,376      | 29,343,957      | 34,092,272      | 35,476,205      | 36,657,255      | 36,967,796      |
| 6,858,036       | 6,286,667       | 6,079,531       | 6,371,060       | 9,705,859       | 9,536,428       |
| 3,148,003       | 2,444,793       | (1,105,834)     | (10,383,432)    | 14,040,478      | 15,144,289      |
| 2,242,091       | 1,722,765       | 843,082         | 3,542,869       | 1,833,669       | 1,430,685       |
| (1,205,586)     | (80,361)        | (21,461)        | (211,629)       | (100,573)       | (108,098)       |
| 81,215,780      | 80,705,793      | 82,553,958      | 79,794,129      | 106,254,459     | 111,020,668     |
|                 |                 |                 |                 |                 |                 |
| 97,673          | 66,226          | 48,096          | 68,857          | 54,590          | 60,187          |
| 802,653         | 519,278         | 802,250         | 652,977         | 662,206         | 503,101         |
| 1,205,586       | 80,361          | 21,461          | 211,629         | 100,573         | 108,098         |
| 2,105,912       | 665,865         | 871,807         | 933,463         | 817,369         | 671,386         |
| \$ 83,321,692   | \$ 81,371,658   | \$ 83,425,765   | \$ 80,727,592   | \$ 107,071,828  | \$ 111,692,054  |
|                 |                 |                 |                 |                 |                 |
| \$ (168,063)    | \$ 23,314,471   | \$ 59,231,594   | \$ 30,543,760   | \$ 30,657,261   | \$ 26,560,326   |
| 11,210,712      | 8,536,153       | 12,983,219      | 17,222,667      | 14,388,016      | 13,740,168      |
| \$ 11,042,649   | \$ 31,850,624   | \$ 72,214,813   | \$ 47,766,427   | \$ 45,045,277   | \$ 40,300,494   |



**Table 4**

Greene County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

|                                                                 | 2015                | 2016                | 2017                 | 2018                |
|-----------------------------------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Revenues</b>                                                 |                     |                     |                      |                     |
| Taxes.....                                                      | \$ 65,205,640       | \$ 66,680,972       | \$ 67,094,050        | \$ 66,211,613       |
| Lease Revenue.....                                              |                     |                     |                      |                     |
| Charges for Services.....                                       | 16,631,500          | 17,065,917          | 17,737,605           | 16,970,237          |
| Licenses & Permits.....                                         | 1,096,172           | 1,283,131           | 1,396,373            | 1,608,374           |
| Fines & Forfeitures.....                                        | 850,672             | 1,056,794           | 885,508              | 821,062             |
| Intergovernmental Revenues.....                                 | 34,638,050          | 37,625,248          | 39,535,977           | 39,160,377          |
| Special Assessments.....                                        | 41,687              | 39,716              | 32,859               | 27,158              |
| Investment Earnings.....                                        | 1,137,492           | (25,009)            | 1,708,516            | 2,594,933           |
| Other Revenues.....                                             | 1,124,626           | 939,305             | 1,746,156            | 2,932,147           |
| Total Revenues                                                  | <u>120,725,839</u>  | <u>124,666,074</u>  | <u>130,137,044</u>   | <u>130,325,901</u>  |
| <b>Expenditures</b>                                             |                     |                     |                      |                     |
| Legislative and Executive.....                                  | 16,381,211          | 19,869,072          | 19,038,830           | 21,039,457          |
| Judicial.....                                                   | 7,893,029           | 8,141,179           | 7,912,334            | 8,496,963           |
| Public Safety.....                                              | 20,777,839          | 21,838,544          | 23,169,359           | 24,085,881          |
| Public Works.....                                               | 8,045,639           | 9,891,384           | 8,282,322            | 8,947,711           |
| Health.....                                                     | 25,568,931          | 25,601,103          | 25,591,256           | 26,171,355          |
| Human Services.....                                             | 26,862,969          | 28,494,895          | 28,765,317           | 29,764,890          |
| Conservation and Recreation.....                                | 3,054,014           | 3,219,330           | 3,429,751            | 4,371,963           |
| Community and Economic Development.....                         | 1,642,555           | 1,830,124           | 1,468,585            | 1,937,108           |
| Other.....                                                      |                     |                     |                      |                     |
| Capital Outlay.....                                             | 22,946              | 92,820              | 250                  | 1,632,132           |
| Debt Service:                                                   |                     |                     |                      |                     |
| Interest.....                                                   | 995,000             | 884,288             | 847,132              | 793,229             |
| Principal.....                                                  | 971,963             | 1,070,000           | 1,550,000            | 1,360,000           |
| Total Expenditures                                              | <u>112,216,096</u>  | <u>120,932,739</u>  | <u>120,055,136</u>   | <u>128,600,689</u>  |
| Excess Revenue over Expenditures                                | 8,509,743           | 3,733,335           | 10,081,908           | 1,725,212           |
| <b>Other Financing Sources/(Uses)</b>                           |                     |                     |                      |                     |
| Proceeds from Sale of Assets.....                               | 635,329             | 110,278             | 156,984              | 111,332             |
| Proceeds from Borrowing.....                                    | 3,955,000           |                     |                      |                     |
| Premium on Borrowing.....                                       | 82,913              |                     |                      |                     |
| Payments to Escrow Agent.....                                   | (4,015,681)         |                     |                      |                     |
| Inception of Leases.....                                        | 249,401             |                     |                      |                     |
| Transfers In.....                                               | 3,247,823           | 2,587,693           | 2,787,301            | 4,479,960           |
| Transfers Out.....                                              | (3,267,590)         | (3,224,252)         | (2,835,453)          | (4,573,192)         |
| Total Other Financing Sources/(Uses).....                       | <u>887,195</u>      | <u>(526,281)</u>    | <u>108,832</u>       | <u>18,100</u>       |
| Net Change in Fund Balance.....                                 | <u>\$ 9,396,938</u> | <u>\$ 3,207,054</u> | <u>\$ 10,190,740</u> | <u>\$ 1,743,312</u> |
| Capitalized Capital Outlay                                      | 873,850             | 1,590,387           | 1,111,261            | 2,144,067           |
| Debt Service as a percentage of<br>noncapital expenditures..... | 1.8%                | 1.6%                | 2.0%                 | 1.7%                |

| 2019          | 2020          | 2021          | 2022          | 2023          | 2024            |
|---------------|---------------|---------------|---------------|---------------|-----------------|
| \$ 70,274,369 | \$ 70,269,480 | \$ 76,877,558 | \$ 80,241,776 | \$ 80,423,643 | \$ 84,106,031   |
|               |               |               | 13,694        |               |                 |
| 20,143,118    | 18,613,673    | 16,703,909    | 15,891,533    | 15,408,418    | 17,112,511      |
| 1,704,336     | 1,569,334     | 1,719,992     | 1,399,078     | 1,378,711     | 1,235,778       |
| 779,274       | 770,323       | 857,361       | 828,410       | 1,463,325     | 852,075         |
| 44,100,653    | 53,510,480    | 43,624,137    | 56,053,508    | 47,926,010    | 49,961,583      |
| 24,934        | 22,711        | 19,197        | 21,485        | 436,020       | 458,224         |
| 5,175,785     | 2,745,635     | (954,935)     | (10,010,585)  | 13,854,526    | 14,826,427      |
| 2,757,837     | 2,932,953     | 1,800,921     | 4,151,149     | 1,765,083     | 1,467,469       |
| 144,960,306   | 150,434,589   | 140,648,140   | 148,590,048   | 162,655,736   | 170,020,098     |
| 24,891,916    | 18,340,062    | 19,517,722    | 35,093,555    | 23,540,599    | 24,931,672      |
| 8,490,149     | 8,696,486     | 8,504,827     | 9,380,455     | 14,647,318    | 15,265,910      |
| 26,609,301    | 25,616,778    | 26,245,208    | 19,659,673    | 24,210,905    | 25,532,761      |
| 9,469,990     | 8,979,421     | 9,735,143     | 10,033,921    | 8,013,123     | 12,150,177      |
| 24,850,254    | 21,726,424    | 23,058,212    | 24,790,939    | 24,869,031    | 25,349,797      |
| 31,114,414    | 28,408,484    | 26,552,559    | 25,508,175    | 25,955,821    | 29,894,852      |
| 4,277,719     | 4,218,654     | 4,370,588     | 3,987,816     | 4,125,001     | 5,057,179       |
| 1,821,760     | 3,179,450     | 1,832,904     | 2,090,030     | 2,954,574     | 3,708,981       |
|               | 1,008,419     |               | 801,655       |               |                 |
| 2,221,566     | 250           | 250           | 8,394,691     | 3,012,707     | 39,969,324      |
| 740,556       | 697,349       | 559,203       | 1,242,881     | 2,166,063     | 1,672,452       |
| 1,230,000     | 3,490,000     | 1,245,000     | 1,479,312     | 1,778,227     | 2,220,488       |
| 135,717,625   | 124,361,777   | 121,621,616   | 142,463,103   | 135,273,369   | 185,753,593     |
| 9,242,681     | 26,072,812    | 19,026,524    | 6,126,945     | 27,382,367    | (15,733,495)    |
| 878,134       | 11,165        | 125,015       | 93,301        | 155,911       | 65,719          |
|               |               |               | 30,195,000    |               |                 |
|               |               |               | 609,413       |               |                 |
| 221,262       |               |               | 267,917       |               |                 |
| 2,298,475     | 5,345,836     | 17,433,175    | 12,977,135    | 27,395,939    | 19,011,144      |
| (3,505,595)   | (5,428,859)   | (17,456,362)  | (13,200,312)  | (27,548,629)  | (19,194,014)    |
| (107,724)     | (71,858)      | 101,828       | 30,942,454    | 3,221         | (117,151)       |
| \$ 9,134,957  | \$ 26,000,954 | \$ 19,128,352 | \$ 37,069,399 | \$ 27,385,588 | \$ (15,850,646) |
| 8,001,028     | 1,130,348     | 663,296       | 1,401,975     | 2,584,816     | 39,746,423      |
| 1.5%          | 3.4%          | 1.5%          | 2.0%          | 3.0%          | 2.7%            |

**Table 5**

Greene County, Ohio

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

| Year | General Property<br>Tax | Sales Tax     | County Hotel<br>Lodging Tax | Total         |
|------|-------------------------|---------------|-----------------------------|---------------|
| 2015 | \$ 37,866,625           | \$ 26,351,943 | \$ 987,072                  | \$ 65,205,640 |
| 2016 | 38,278,690              | 27,322,202    | 1,080,080                   | 66,680,972    |
| 2017 | 38,535,863              | 27,343,714    | 1,214,473                   | 67,094,050    |
| 2018 | 37,475,060              | 27,507,549    | 1,229,004                   | 66,211,613    |
| 2019 | 39,820,076              | 29,055,376    | 1,398,917                   | 70,274,369    |
| 2020 | 40,120,763              | 29,343,957    | 804,760                     | 70,269,480    |
| 2021 | 41,664,184              | 34,092,272    | 1,121,102                   | 76,877,558    |
| 2022 | 43,438,093              | 35,476,205    | 1,327,478                   | 80,241,776    |
| 2023 | 42,290,513              | 36,657,255    | 1,475,875                   | 80,423,643    |
| 2024 | 45,600,765              | 36,967,796    | 1,537,470                   | 84,106,031    |

% Change

2015 to

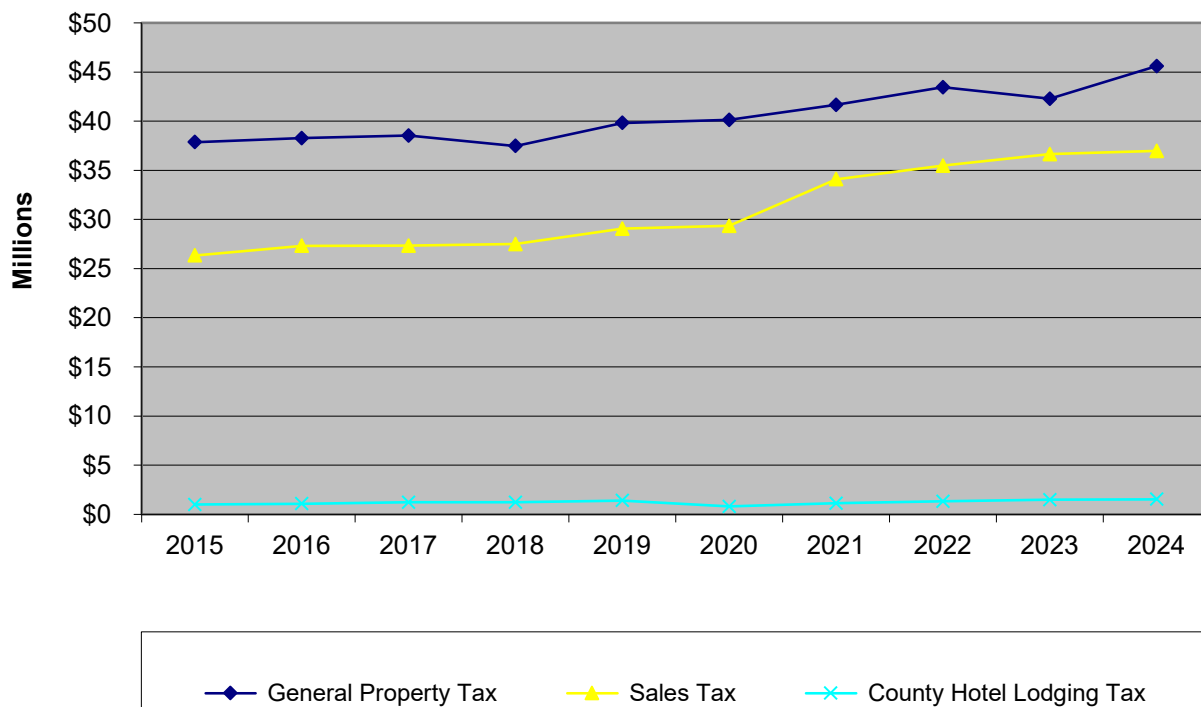
2024

20.4%

40.3%

55.8%

29.0%

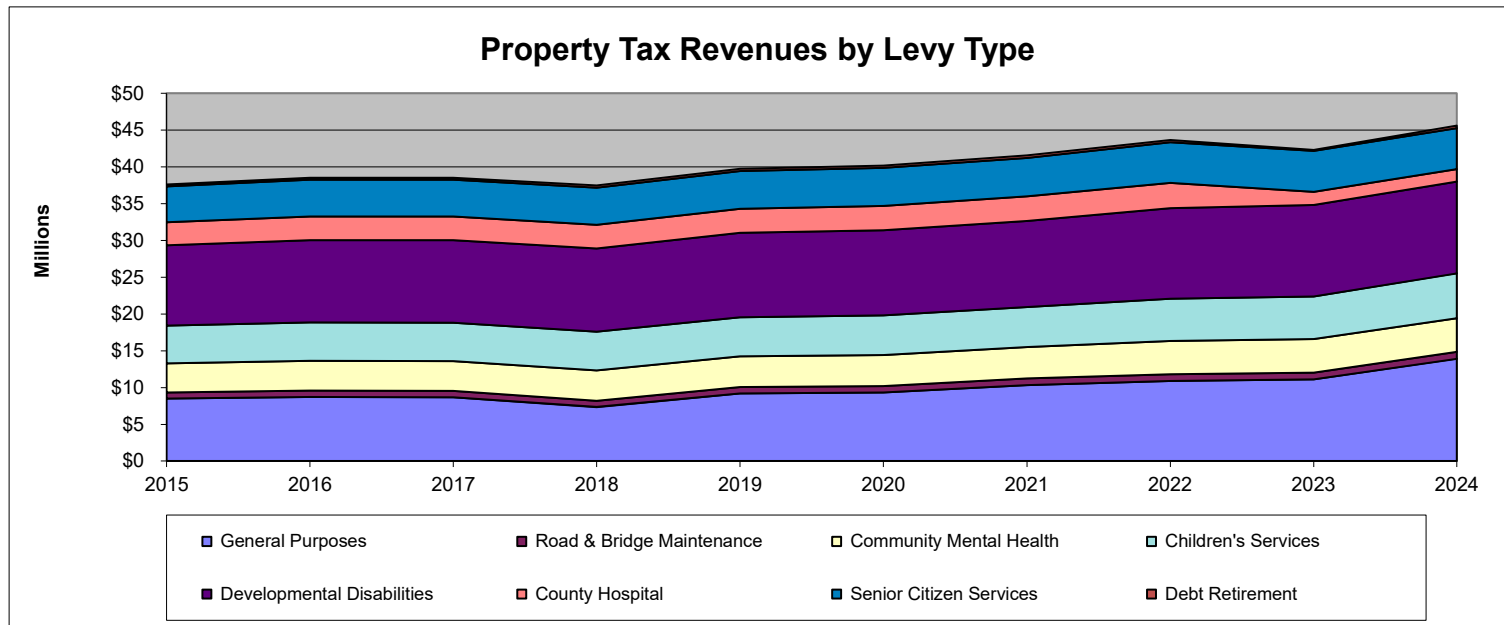
**Tax Revenue by Source**

**Table 6**  
Greene County, Ohio  
Real and Personal Property Tax Revenues by Program  
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

| Year | General Purposes | Road & Bridge Maintenance | Community Mental Health | Children's Services | Developmental Disabilities | County Hospital | Senior Citizen Services | Debt Retirement | Total         |
|------|------------------|---------------------------|-------------------------|---------------------|----------------------------|-----------------|-------------------------|-----------------|---------------|
| 2015 | \$ 8,498,898     | \$ 823,454                | \$ 3,978,443            | \$ 5,097,926        | \$ 10,937,836              | \$ 3,128,956    | \$ 4,873,450            | \$ 269,003      | \$ 37,607,966 |
| 2016 | 8,729,882        | 842,083                   | 4,074,606               | 5,211,181           | 11,191,107                 | 3,201,355       | 4,998,077               | 280,919         | 38,529,210    |
| 2017 | 8,695,207        | 842,828                   | 4,074,779               | 5,217,055           | 11,197,593                 | 3,203,240       | 5,004,260               | 285,155         | 38,520,117    |
| 2018 | 7,343,572        | 851,533                   | 4,116,450               | 5,268,325           | 11,309,685                 | 3,235,299       | 5,053,595               | 290,066         | 37,468,525    |
| 2019 | 9,200,325        | 861,785                   | 4,169,766               | 5,333,948           | 11,451,273                 | 3,275,798       | 5,116,613               | 309,435         | 39,718,943    |
| 2020 | 9,343,677        | 870,163                   | 4,212,524               | 5,385,834           | 11,563,278                 | 3,307,842       | 5,166,330               | 333,564         | 40,183,212    |
| 2021 | 10,348,540       | 880,264                   | 4,262,220               | 5,448,021           | 11,698,369                 | 3,346,479       | 5,228,034               | 333,339         | 41,545,266    |
| 2022 | 10,894,251       | 926,797                   | 4,500,812               | 5,731,859           | 12,328,811                 | 3,450,108       | 5,493,984               | 331,262         | 43,657,884    |
| 2023 | 11,093,351       | 936,709                   | 4,546,344               | 5,794,248           | 12,457,744                 | 1,779,678 {1}   | 5,554,990               | 127,449         | 42,290,513    |
| 2024 | 13,918,651       | 936,557                   | 4,549,022               | 6,121,076           | 12,456,569                 | 1,695,393       | 5,552,762               | 370,735         | 45,600,765    |

% Change  
2015 to

|      |       |       |       |       |       |        |       |       |       |
|------|-------|-------|-------|-------|-------|--------|-------|-------|-------|
| 2024 | 63.8% | 13.7% | 14.3% | 20.1% | 13.9% | -45.8% | 13.9% | 37.8% | 21.3% |
|------|-------|-------|-------|-------|-------|--------|-------|-------|-------|



{1} - the property tax rate decreased from \$1.00 per \$1,000 of assessed value to \$0.50 per \$1,000 of assessed value in tax year 2022/collection year 2023.

**Table 7**

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

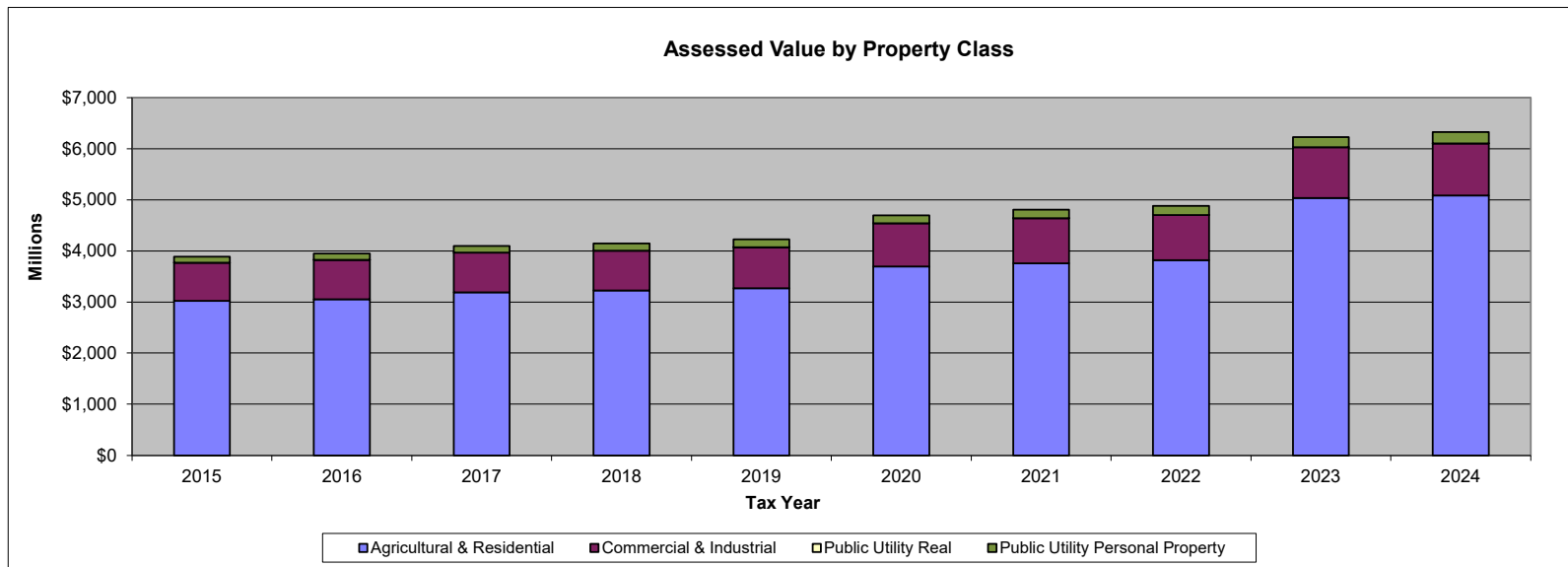
| Tax Year | Collection Year | REAL PROPERTY              |                         |                     | Public Utility    | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value as a Percent of Estimated Actual Value |
|----------|-----------------|----------------------------|-------------------------|---------------------|-------------------|------------------------------|-----------------------|--------------------------------|-------------------------------------------------------|
|          |                 | Agricultural & Residential | Commercial & Industrial | Public Utility Real | Personal Property |                              |                       |                                |                                                       |
| 2015     | 2016            | \$ 3,024,738,940           | \$ 743,323,960          | \$ 171,920          | \$ 119,157,070    | \$ 3,887,391,890             | 11.65%                | \$ 11,106,833,971              | 35.00%                                                |
| 2016     | 2017            | 3,052,793,470              | 772,093,970             | 895,040             | 125,148,730       | 3,950,931,210                | 11.65%                | 11,288,374,886                 | 35.00%                                                |
| 2017     | 2018 (T)        | 3,190,207,670              | 777,308,170             | 855,040             | 127,161,430       | 4,095,532,310                | 11.15%                | 11,701,520,886                 | 35.00%                                                |
| 2018     | 2019            | 3,226,563,710              | 779,305,580             | 820,610             | 136,706,880       | 4,143,396,780                | 11.65%                | 11,838,276,514                 | 35.00%                                                |
| 2019     | 2020            | 3,266,236,250              | 807,234,970             | 815,910             | 151,722,440       | 4,226,009,570                | 11.65%                | 12,074,313,057                 | 35.00%                                                |
| 2020     | 2021 (R)        | 3,698,093,490              | 840,883,380             | 290,050             | 153,241,660       | 4,692,508,580                | 11.65%                | 13,407,167,371                 | 35.00%                                                |
| 2021     | 2022            | 3,757,644,260              | 884,437,600             | 256,520             | 164,295,000       | 4,806,633,380                | 11.65%                | 13,733,238,229                 | 35.00%                                                |
| 2022     | 2023            | 3,818,360,830              | 885,702,730             | 269,670             | 175,657,740       | 4,879,990,970                | 11.65%                | 13,942,831,343                 | 35.00%                                                |
| 2023     | 2024 (T)        | 5,035,837,720              | 991,777,830             | 293,040             | 198,428,540       | 6,226,337,130                | 11.15%                | 17,789,534,657                 | 35.00%                                                |
| 2024     | 2025            | 5,083,643,480              | 1,019,012,920           | 278,360             | 224,034,730       | 6,326,969,490                | 10.65%                | 18,077,055,686                 | 35.00%                                                |

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

(T) - State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year.



**Table 8**  
Greene County, Ohio  
Property Tax Levies and Collections - Real, Utility and Tangible Taxes  
Last Ten Fiscal Years

| Tax Year | Collection Year | Current Taxes Levied | Current Taxes Collected | Current Taxes Collected as a Percent of Taxes Levied | Delinquent Taxes Levied | Delinquent Taxes Collected | Total Taxes Collected | Delinquent Taxes Collected as a Percent of Total Taxes Collected | Total Collection as a Percentage of Total Taxes Levied | Accumulated Delinquencies |
|----------|-----------------|----------------------|-------------------------|------------------------------------------------------|-------------------------|----------------------------|-----------------------|------------------------------------------------------------------|--------------------------------------------------------|---------------------------|
| 2014     | 2015            | \$ 48,956,097        | \$ 47,366,079           | 96.75%                                               | \$ 1,920,871            | \$ 1,162,076               | \$ 48,528,155         | 2.39%                                                            | 95.38%                                                 | \$ 2,292,054              |
| 2015     | 2016            | 50,396,617           | 48,919,627              | 97.07%                                               | 2,292,054               | 1,881,659                  | 50,801,286            | 3.70%                                                            | 96.42%                                                 | 2,379,210                 |
| 2016     | 2017            | 51,178,965           | 49,712,530              | 97.13%                                               | 2,514,222               | 1,653,005                  | 51,365,535            | 3.22%                                                            | 95.66%                                                 | 2,175,736                 |
| 2017     | 2018            | 50,101,425           | 48,869,285              | 97.54%                                               | 2,175,736               | 1,334,474                  | 50,203,759            | 2.66%                                                            | 96.03%                                                 | 1,234,981                 |
| 2018     | 2019            | 52,603,293           | 51,240,874              | 97.41%                                               | 2,071,987               | 1,253,478                  | 52,494,352            | 2.39%                                                            | 96.01%                                                 | 2,071,119                 |
| 2019     | 2020            | 53,656,922           | 51,713,077              | 96.38%                                               | 2,071,119               | 1,344,749                  | 53,057,826            | 2.53%                                                            | 95.21%                                                 | 2,073,165                 |
| 2020     | 2021            | 55,165,496           | 53,762,998              | 97.46%                                               | 2,073,165               | 1,319,775                  | 55,082,773            | 2.40%                                                            | 96.23%                                                 | 1,900,742                 |
| 2021     | 2022            | 56,562,873           | 55,117,518              | 97.44%                                               | 2,115,907               | 1,443,476                  | 56,560,994            | 2.55%                                                            | 96.39%                                                 | 1,797,057                 |
| 2022     | 2023            | 55,601,722           | 54,562,716              | 98.13%                                               | 2,401,455               | 1,500,513                  | 56,063,229            | 2.68%                                                            | 96.66%                                                 | 1,946,075                 |
| 2023     | 2024            | 59,623,634           | 56,915,601              | 95.46%                                               | 1,946,075               | 1,099,144                  | 58,014,745            | 1.89%                                                            | 94.23%                                                 | 1,177,044                 |

Source: Greene County Auditor's Office

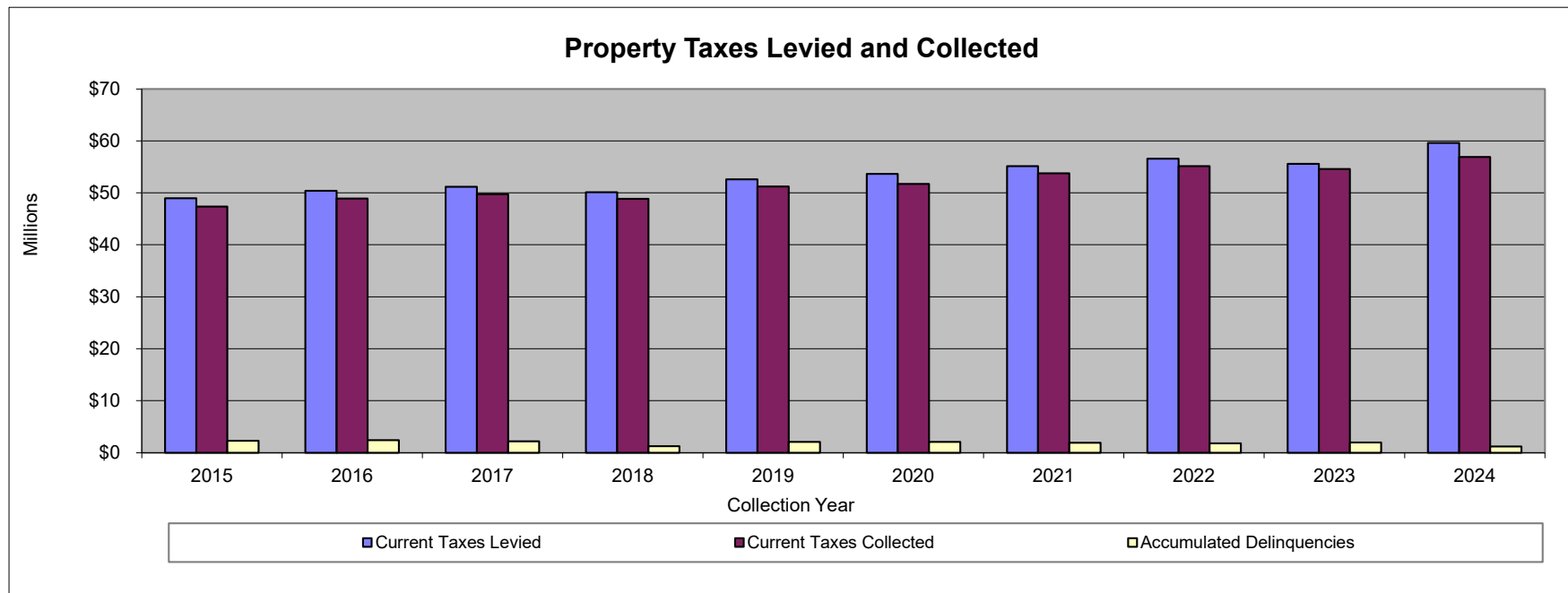


Table 9

Greene County, Ohio  
 Property Tax Rates - Direct and Overlapping Governments  
 (Per \$1000 of Assessed Value)  
 Last Ten Collection Years

| County Units:                           | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|-----------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Bridge.....                             | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         | 0.250         |
| Children Services.....                  | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         |
| Community Mental Health.....            | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         |
| General.....                            | 2.330         | 2.330         | 2.330         | 1.830         | 2.330         | 2.330         | 2.330         | 2.500         | 2.500         | 2.500         |
| Hospital Operating.....                 | 1.000         | 1.000         | 1.000         | 1.000         | 1.000         | 1.000         | 1.000         | 0.500         | 0.500         | 0.000         |
| Development Disabilities.....           | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         | 3.500         |
| Note Retirement.....                    | 0.170         | 0.170         | 0.170         | 0.170         | 0.170         | 0.170         | 0.170         | 0.000         | 0.000         | 0.000         |
| Senior Council on Aging.....            | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         | 1.400         |
| <b>Total Rates.....</b>                 | <b>11.650</b> | <b>11.650</b> | <b>11.650</b> | <b>11.150</b> | <b>11.650</b> | <b>11.650</b> | <b>11.650</b> | <b>11.150</b> | <b>11.150</b> | <b>10.650</b> |
| <b>School Districts:</b>                |               |               |               |               |               |               |               |               |               |               |
| Beavercreek City.....                   | 54.150        | 54.150        | 53.840        | 53.000        | 52.750        | 54.970        | 54.710        | 54.470        | 50.500        | 50.420        |
| Cedar Cliff Local.....                  | 40.200        | 40.200        | 40.330        | 40.860        | 40.810        | 40.330        | 40.620        | 40.500        | 37.500        | 37.440        |
| Fairborn City.....                      | 52.650        | 52.650        | 55.350        | 55.250        | 55.050        | 59.090        | 58.840        | 58.400        | 54.250        | 54.020        |
| Greene County Career Center.....        | 3.450         | 3.450         | 3.450         | 3.450         | 4.480         | 4.320         | 4.320         | 4.300         | 4.120         | 4.120         |
| Greeneview Local.....                   | 32.750        | 32.750        | 32.950        | 32.750        | 32.750        | 32.530        | 32.570        | 32.570        | 31.940        | 31.800        |
| Bellbrook-Sugarcreek Local.....         | 66.900        | 66.900        | 66.850        | 66.150        | 65.900        | 65.610        | 70.410        | 70.160        | 68.370        | 68.160        |
| Xenia Community.....                    | 47.750        | 47.750        | 47.600        | 46.350        | 46.380        | 45.030        | 47.190        | 46.900        | 42.760        | 42.750        |
| Yellow Springs Exempted.....            | 71.000        | 71.000        | 69.900        | 69.150        | 68.920        | 66.580        | 66.430        | 66.040        | 69.400        | 68.270        |
| <b>Out-of-County School Districts:</b>  |               |               |               |               |               |               |               |               |               |               |
| Clark County JVS.....                   | 3.000         | 3.000         | 3.000         | 3.000         | 3.000         | 3.000         | 3.000         | 3.000         | 3.000         | 4.400         |
| Clinton Massie Local.....               | 30.000        | 30.000        | 30.000        | 30.260        | 30.250        | 29.200        | 29.050        | 29.500        | 29.200        | 28.700        |
| Great Oaks Vocational.....              | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         | 2.700         |
| Huber Height City.....                  | 64.540        | 64.540        | 64.050        | 64.050        | 64.050        | 63.550        | 63.550        | 63.550        | 62.450        | 62.420        |
| Kettering City.....                     | 82.190        | 84.590        | 84.460        | 90.450        | 90.450        | 89.700        | 89.380        | 95.370        | 94.360        | 94.230        |
| Miami Valley JVS.....                   | 2.580         | 2.580         | 4.010         | 4.010         | 4.010         | 3.960         | 3.960         | 3.930         | 3.680         | 3.660         |
| Southeastern Local.....                 | 40.610        | 40.610        | 40.320        | 40.330        | 40.490        | 40.520        | 40.480        | 39.860        | 39.790        | 39.740        |
| Warren County JVS.....                  | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         | 4.500         |
| Wayne Local.....                        | 53.440        | 53.440        | 53.440        | 58.120        | 55.480        | 55.480        | 52.900        | 52.000        | 51.900        | 47.020        |
| Wilmington City.....                    | 26.300        | 26.300        | 26.300        | 26.300        | 26.200        | 24.800        | 24.800        | 24.800        | 24.800        | 24.800        |
| <b>Corporations:</b>                    |               |               |               |               |               |               |               |               |               |               |
| Beavercreek City.....                   | 17.800        | 17.800        | 18.600        | 18.580        | 18.580        | 18.880        | 18.600        | 20.750        | 22.550        | 22.550        |
| Bellbrook City.....                     | 19.500        | 19.500        | 19.500        | 19.500        | 21.250        | 21.250        | 21.250        | 21.250        | 21.250        | 21.250        |
| Bowersville Village.....                | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         | 8.400         |
| Cedarville Village.....                 | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         | 5.050         |
| Centerville City.....                   | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         | 1.500         |
| Clifton Village.....                    | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        |
| Dayton City.....                        | n/a           | 9.800         | 9.800         | 9.800         | 9.800         | 9.800         | 9.800         | 9.800         | 9.800         | 9.800         |
| Fairborn City.....                      | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        | 11.300        |
| Jamestown Village.....                  | 20.700        | 20.700        | 20.700        | 20.700        | 20.700        | 20.700        | 23.000        | 23.000        | 23.000        | 20.100        |
| Kettering City.....                     | 6.790         | 6.790         | 6.790         | 6.790         | 6.790         | 6.630         | 6.630         | 6.630         | 6.520         | 6.480         |
| Spring Valley Village.....              | 13.700        | 13.700        | 13.700        | 13.700        | 13.700        | 13.700        | 13.950        | 13.950        | 13.950        | 13.950        |
| Xenia City.....                         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 3.200         |
| Yellow Spring Village.....              | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        | 11.000        |
| <b>Townships:</b>                       |               |               |               |               |               |               |               |               |               |               |
| Bath.....                               | 9.900         | 9.900         | 12.100        | 12.100        | 12.100        | 12.100        | 12.100        | 12.100        | 12.100        | 12.100        |
| Beavercreek.....                        | 14.950        | 14.950        | 14.950        | 15.850        | 15.850        | 19.350        | 19.350        | 19.350        | 19.350        | 19.350        |
| Caesarcreek.....                        | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         | 6.600         |
| Cedarville.....                         | 9.900         | 9.900         | 9.900         | 8.450         | 9.900         | 9.900         | 9.900         | 9.900         | 9.900         | 9.900         |
| Jefferson.....                          | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         | 9.600         |
| Miami.....                              | 5.900         | 5.900         | 5.900         | 8.300         | 7.850         | 7.400         | 7.400         | 10.400        | 9.500         | 9.900         |
| New Jasper.....                         | 7.700         | 7.700         | 9.200         | 9.200         | 9.200         | 9.200         | 11.200        | 11.200        | 11.200        | 11.200        |
| Ross.....                               | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         | 6.700         |
| Silvercreek.....                        | 6.650         | 6.650         | 7.650         | 7.650         | 7.650         | 7.650         | 9.650         | 9.650         | 9.650         | 7.650         |
| Spring Valley.....                      | 14.500        | 14.500        | 14.500        | 15.500        | 16.500        | 17.500        | 19.500        | 19.500        | 19.500        | 18.320        |
| Sugarcreek.....                         | 20.000        | 20.000        | 20.000        | 20.000        | 20.000        | 20.000        | 20.000        | 20.000        | 21.500        | 22.500        |
| Xenia.....                              | 12.000        | 12.000        | 12.000        | 12.000        | 12.000        | 12.000        | 12.000        | 12.000        | 15.500        | 15.500        |
| <b>Other Units:</b>                     |               |               |               |               |               |               |               |               |               |               |
| Beavercreek Township Park Dist.....     | n/a           | n/a           | 0.050         | 0.050         | 0.050         | 0.050         | 0.050         | 0.050         | 0.050         | 0.050         |
| Bellbrook-Sugarcreek Park District..... | 1.700         | 1.700         | 1.700         | 1.700         | 2.300         | 2.300         | 2.300         | 2.300         | 2.300         | 2.500         |
| District Health Fund.....               | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         | 0.800         |
| Greene County Library.....              | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         | 1.900         |
| Greene County Park District.....        | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         | 0.900         |

Source: Greene County Auditor's Office

Note: Each subdivision must obtain the approval of the majority of its voters before raising its tax rate.

**Table 10**

Greene County, Ohio  
Principal Property Tax Payers  
Current Year and Nine Years Ago

| Taxpayer                      | 2024                      |                                                         |      | 2015                      |                                                         |      |
|-------------------------------|---------------------------|---------------------------------------------------------|------|---------------------------|---------------------------------------------------------|------|
|                               | Taxable<br>Assessed Value | Percentage of Total<br>County Taxable<br>Assessed Value | Rank | Taxable<br>Assessed Value | Percentage of Total<br>County Taxable<br>Assessed Value | Rank |
| Dayton Power & Light          | \$ 133,070,940            | 2.10%                                                   | 1    | \$ 88,224,550             | 2.27%                                                   | 1    |
| Greene Town Center LLC        | 50,029,160                | 0.79%                                                   | 2    | 51,479,100                | 1.32%                                                   | 2    |
| Vectren Energy Delivery       | 34,909,890                | 0.55%                                                   | 3    | 12,623,680                | 0.32%                                                   | 5    |
| MFC Beavercreek LLC           | 20,566,740                | 0.33%                                                   | 4    | 34,287,880                | 0.88%                                                   | 3    |
| Columbia Gas                  | 18,037,680                | 0.29%                                                   | 5    |                           |                                                         |      |
| Ashton Brooke LLC             | 13,082,460                | 0.21%                                                   | 6    | 10,376,880                | 0.27%                                                   | 7    |
| Beavercreek Medical Center    | 12,943,870                | 0.20%                                                   | 7    |                           |                                                         |      |
| Murphy Vac LLC                | 11,512,180                | 0.18%                                                   | 8    |                           |                                                         |      |
| Beavercreek Towne Station LLC | 11,328,490                | 0.18%                                                   | 9    | 16,617,960                | 0.43%                                                   | 4    |
| Wright Patt Credit Union Inc  | 9,540,260                 | 0.15%                                                   | 10   | 7,931,040                 | 0.20%                                                   | 10   |
| Cole Mt Beavercreek OH LLC    |                           |                                                         |      | 12,075,000                | 0.31%                                                   | 6    |
| Cornerstone Developers LTD    |                           |                                                         |      | 8,667,960                 | 0.22%                                                   | 8    |
| Wells Fargo Bank NA Trustee   |                           |                                                         |      | 8,329,180                 | 0.21%                                                   | 9    |
| Total                         | \$ 315,021,670            | 4.98%                                                   |      | \$ 250,613,230            | 6.43%                                                   |      |

Source: Greene County Auditor's Office

**Table 11**

Greene County, Ohio  
Water and Sewer Rates  
Last Ten Fiscal Years

| Fiscal Year | Water                                    |                                               | Sewer                                    |                                               |
|-------------|------------------------------------------|-----------------------------------------------|------------------------------------------|-----------------------------------------------|
|             | (First 1,000 gallons)<br>Monthly Minimum | (Usage > 1,000 Gals.)<br>Rate per 1,000 Gals. | (First 3,000 gallons)<br>Monthly Minimum | (Usage > 3,000 Gals.)<br>Rate per 1,000 Gals. |
| 2015        | 13.13                                    | 4.49                                          | 23.83                                    | 7.45                                          |
| 2016        | 13.13                                    | 4.49                                          | 23.83                                    | 7.45                                          |
| 2017        | 13.13                                    | 4.49                                          | 23.83                                    | 7.45                                          |
| 2018        | 13.13                                    | 4.49                                          | 24.31                                    | 7.60                                          |
| 2019        | 13.13                                    | 4.49                                          | 24.31                                    | 7.60                                          |
| 2020        | 13.13                                    | 4.49                                          | 24.31                                    | 7.60                                          |
| 2021        | 13.13                                    | 4.49                                          | 24.31                                    | 7.60                                          |
| 2022        | 13.13                                    | 4.49                                          | 24.31                                    | 7.60                                          |
| 2023        | 13.52                                    | 4.62                                          | 23.76                                    | 7.43                                          |
| 2024        | 13.99                                    | 4.78                                          | 23.52                                    | 7.36                                          |

Source: Greene County Sanitary Engineer



**Table 12**  
Greene County, Ohio  
Ratios of Net General Bonded Debt Outstanding by Type  
Last Ten Fiscal Years

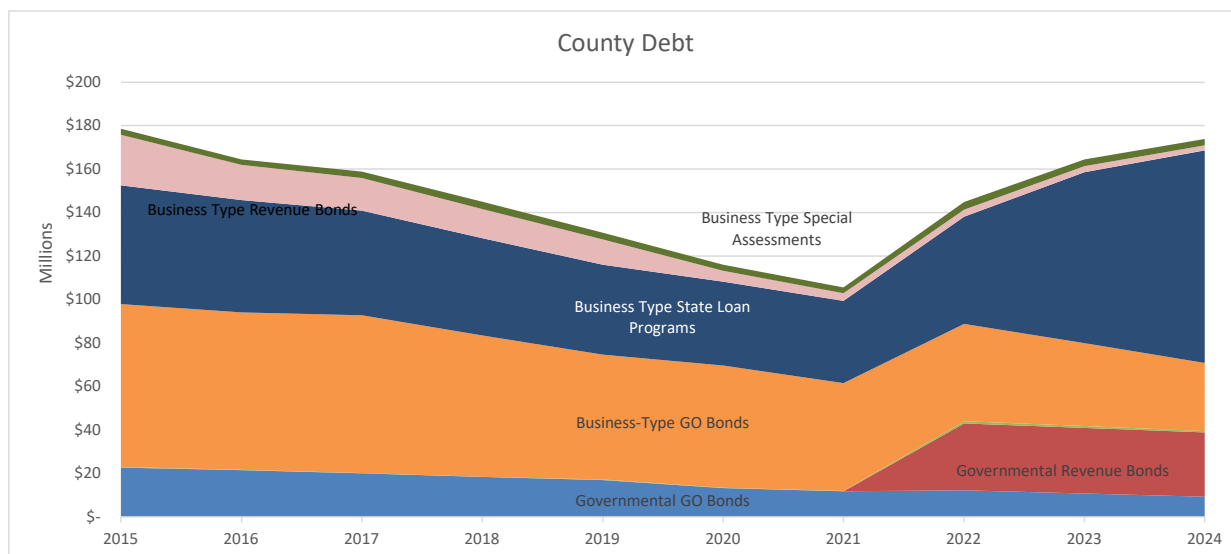
| Fiscal Year | Governmental Activities      |  | Business-Type Activities         |                       | % of Actual Taxable Value of Property | Net Bonded Debt Per Capita | Other Governmental Activities Debt |            |
|-------------|------------------------------|--|----------------------------------|-----------------------|---------------------------------------|----------------------------|------------------------------------|------------|
|             | (c) General Obligation Bonds |  | (c) General Obligation Bonds (b) | Total Net Bonded Debt |                                       |                            | Revenue Bonds                      | Leases     |
| 2015        | \$ 22,741,341                |  | \$ 74,966,100                    | \$ 97,707,441         | 2.51%                                 | \$ 597.93                  |                                    | \$ 199,521 |
| 2016        | 21,550,818                   |  | 72,317,483                       | \$ 93,868,301         | 2.38%                                 | 571.38                     |                                    | 149,641    |
| 2017        | 20,061,794                   |  | 72,640,683                       | \$ 92,702,477         | 2.26%                                 | 560.78                     |                                    | 99,761     |
| 2018        | 18,347,811                   |  | 65,106,765                       | \$ 83,454,576         | 2.01%                                 | 502.65                     |                                    | 49,881     |
| 2019        | 16,939,074                   |  | 57,417,638                       | \$ 74,356,712         | 1.76%                                 | 443.85                     |                                    | 221,262    |
| 2020        | 13,277,702                   |  | 56,258,535                       | \$ 69,536,237         | 1.48%                                 | 413.61                     |                                    | 132,542    |
| 2021        | 11,812,179                   |  | 49,659,740                       | \$ 61,471,919         | 1.28%                                 | 366.72                     |                                    | 90,525     |
| 2022        | 12,186,098                   |  | 44,708,079                       | \$ 56,894,177         | 1.17%                                 | 337.74                     | \$ 30,804,413                      | 1,067,115  |
| 2023        | 10,785,876                   |  | 38,132,620                       | \$ 48,918,496         | 0.79%                                 | 289.41                     | 30,192,303                         | 831,052    |
| 2024        | 9,332,619                    |  | 31,378,388                       | \$ 40,711,007         | 0.64%                                 | 238.05                     | 29,534,285                         | 635,564    |

Source: Personal Income from the Bureau of Economic Analysis

(a) - 2023 information is the latest available

(b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.

(c) - Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.



| Other Business-Type Activities Debt |                                |                         |                                | Personal Income         |                                                                    |                          |
|-------------------------------------|--------------------------------|-------------------------|--------------------------------|-------------------------|--------------------------------------------------------------------|--------------------------|
| OWDA/OPWC<br>Loans                  | Special<br>Assessment<br>Bonds | (c)<br>Revenue<br>Bonds | Total<br>Primary<br>Government | Total<br>(in thousands) | Total<br>Debt Outstanding<br>as a Percentage<br>of Personal Income | Total Debt<br>Per Capita |
| \$ 54,587,689                       | \$ 2,812,000                   | \$ 23,255,742           | \$ 178,562,393                 | \$ 7,250,757            | 2.46%                                                              | \$ 1,093                 |
| 51,730,898                          | 2,553,300                      | 16,162,028              | 164,464,168                    | 7,566,778               | 2.17%                                                              | 1,001.10                 |
| 48,138,695                          | 2,934,176                      | 14,962,343              | 158,837,452                    | 7,799,258               | 2.04%                                                              | 960.85                   |
| 44,700,162                          | 3,392,418                      | 13,417,353              | 145,014,390                    | 8,195,143               | 1.77%                                                              | 873.42                   |
| 41,444,709                          | 3,124,055                      | 11,639,459              | 130,786,197                    | 8,462,332               | 1.55%                                                              | 780.68                   |
| 38,569,305                          | 2,844,800                      | 4,983,894               | 116,066,778                    | 8,746,716               | 1.33%                                                              | 690.38                   |
| 37,790,175                          | 2,569,421                      | 3,639,640               | 105,561,680                    | 9,305,351               | 1.13%                                                              | 629.74                   |
| 49,371,528                          | 3,477,885                      | 3,220,393               | 144,835,511                    | 10,034,233              | 1.44%                                                              | 859.78                   |
| 78,569,349                          | 3,160,355                      | 2,779,451               | 164,451,006                    | 10,277,994              | 1.60%                                                              | 972.93                   |
| 97,762,586                          | 2,899,853                      | 2,322,237               | 173,865,532                    | 10,966,726 (a)          | 1.59%                                                              | 1,016.64                 |

**Table 13**

Greene County, Ohio  
Legal Debt Margin Information  
Last Ten Fiscal Years

|                                                             | 2015           | 2016           | 2017           | 2018           |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|
| Total of All County Bonded Debt (A) .....                   | \$ 124,834,491 | \$ 112,583,629 | \$ 110,598,996 | \$ 100,264,347 |
| Total of All County Bond Anticipation Notes.....            | 110,000        | 2,410,000      | 990,000        | -              |
| Total of All County Debt Outstanding.....                   | 124,944,491    | 114,993,629    | 111,588,996    | 100,264,347    |
| Debt Exempt From Computation:                               |                |                |                |                |
| Governmental Activities:                                    |                |                |                |                |
| Revenue Bonds.....                                          | -              | -              | -              | -              |
| Business-type Activities:                                   |                |                |                |                |
| Special Assessment Bonds.....                               | 2,812,000      | 2,553,300      | 2,934,176      | 3,392,418      |
| Revenue Bonds.....                                          | 23,255,742     | 16,162,028     | 14,962,343     | 13,417,353     |
| General Obligation Bonds.....                               | 74,966,100     | 72,317,483     | 72,640,683     | 65,106,765     |
| Bond Anticipation Notes.....                                | -              | 2,410,000      | 990,000        | -              |
| Total Exempt Debt.....                                      | 101,033,842    | 93,442,811     | 91,527,202     | 81,916,536     |
| Net Debt.....                                               | 23,910,649     | 21,550,818     | 20,061,794     | 18,347,811     |
| County Valuation.....                                       | 3,887,391,890  | 3,950,931,210  | 4,095,532,310  | 4,143,396,780  |
| Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05 |                |                |                |                |
| Range                                                       | Rate           |                |                |                |
| \$0 - \$100,000,000                                         | 3.00%          | 3,000,000      | 3,000,000      | 3,000,000      |
| \$100,000,000 - \$300,000,000                               | 1.50%          | 3,000,000      | 3,000,000      | 3,000,000      |
| More than \$300,000,000                                     | 2.50%          | 89,684,797     | 91,273,280     | 94,888,308     |
| Total Direct Debt Limitation.....                           | 95,684,797     | 97,273,280     | 100,888,308    | 102,084,920    |
| Net Debt.....                                               | 23,910,649     | 21,550,818     | 20,061,794     | 18,347,811     |
| Unvoted Legal Debt Margin.....                              | \$ 71,774,148  | \$ 75,722,462  | \$ 80,826,514  | \$ 83,737,109  |
| Net Debt as a Percentage of the Direct Debt Limit.....      | 24.99%         | 22.15%         | 19.89%         | 17.97%         |

(A) - See Table 12 for detailed information. Amount does not include OWDA loans or capital leases.

| 2019          | 2020           | 2021           | 2022           | 2023           | 2024           |
|---------------|----------------|----------------|----------------|----------------|----------------|
| \$ 89,120,226 | \$ 77,184,800  | \$ 67,499,421  | \$ 90,882,885  | \$ 82,065,355  | \$ 72,995,295  |
| -             | -              | -              | -              | -              | -              |
| 89,120,226    | 77,184,800     | 67,499,421     | 90,882,885     | 82,065,355     | 72,995,295     |
| -             | -              | -              | 30,195,000     | 29,595,000     | 28,950,000     |
| 3,124,055     | 2,844,800      | 2,569,421      | 3,477,885      | 3,160,355      | 2,865,295      |
| 11,639,459    | 4,680,000      | 3,440,000      | 3,050,000      | 2,640,000      | 2,215,000      |
| 57,417,638    | 55,400,000     | 48,475,000     | 42,460,000     | 36,300,000     | 29,975,000     |
| -             | -              | -              | -              | -              | -              |
| 72,181,152    | 62,924,800     | 54,484,421     | 79,182,885     | 71,695,355     | 64,005,295     |
| 16,939,074    | 14,260,000     | 13,015,000     | 11,700,000     | 10,370,000     | 8,990,000      |
| 4,226,009,570 | 4,692,508,580  | 4,806,633,380  | 4,879,990,970  | 6,226,337,130  | 6,326,969,490  |
| 3,000,000     | 3,000,000      | 3,000,000      | 3,000,000      | 3,000,000      | 3,000,000      |
| 3,000,000     | 3,000,000      | 3,000,000      | 3,000,000      | 3,000,000      | 3,000,000      |
| 98,150,239    | 109,812,715    | 112,665,835    | 114,499,774    | 148,158,428    | 150,674,237    |
| 104,150,239   | 115,812,715    | 118,665,835    | 120,499,774    | 154,158,428    | 156,674,237    |
| 16,939,074    | 14,260,000     | 13,015,000     | 11,700,000     | 10,370,000     | 8,990,000      |
| \$ 87,211,165 | \$ 101,552,715 | \$ 105,650,835 | \$ 108,799,774 | \$ 143,788,428 | \$ 147,684,237 |
| 16.26%        | 12.31%         | 10.97%         | 9.71%          | 6.73%          | 5.74%          |

**Table 14**

Greene County, Ohio

Pledged Revenue Coverage - Revenue Bonds

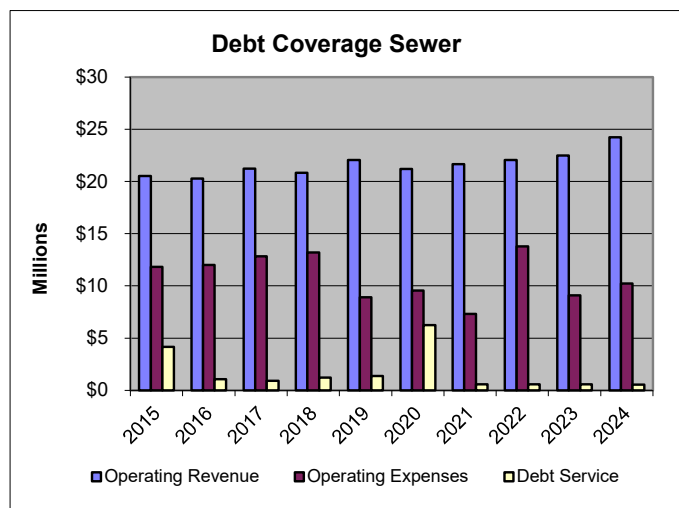
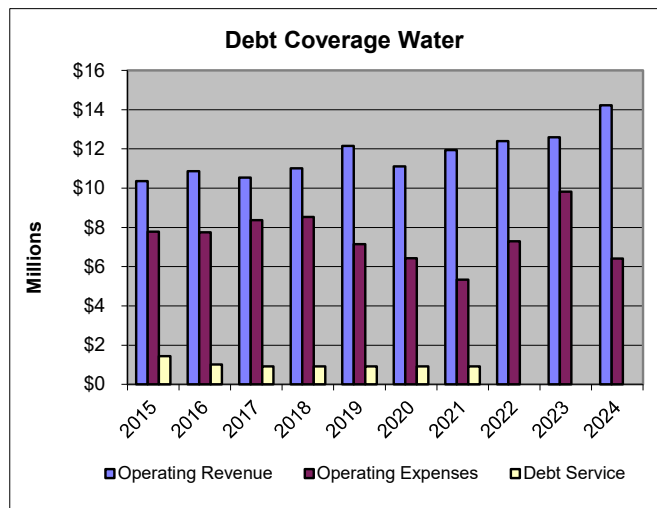
Last Ten Fiscal Years

**Water Revenue Bonds**

| Fiscal Year | Operating Revenue | Operating Expenses | Net Available Revenue | Debt Service |            | Coverage |
|-------------|-------------------|--------------------|-----------------------|--------------|------------|----------|
|             |                   |                    |                       | Principal    | Interest   |          |
| 2015        | \$ 10,361,106     | \$ 7,785,849       | \$ 2,575,257          | \$ 955,000   | \$ 479,188 | 1.80     |
| 2016        | 10,859,750        | 7,742,312          | 3,117,438             | 680,000      | 338,351    | 3.06     |
| 2017        | 10,543,491        | 8,362,654          | 2,180,837             | 710,000      | 205,075    | 2.38     |
| 2018        | 11,009,312        | 8,529,999          | 2,479,313             | 745,000      | 169,575    | 2.71     |
| 2019        | 12,152,297        | 7,137,754          | 5,014,543             | 790,000      | 130,463    | 5.45     |
| 2020        | 11,104,836        | 6,426,004          | 4,678,832             | 830,000      | 88,987     | 5.09     |
| 2021        | 11,938,573        | 5,333,411          | 6,605,162             | 865,000      | 45,412     | 7.26     |
| 2022        | 12,397,457        | 7,290,859          | 5,106,598             |              |            |          |
| 2023        | 12,599,038        | 9,821,591          | 2,777,447             |              |            |          |
| 2024        | 14,219,348        | 6,418,109          | 7,801,239             |              |            |          |

**Sewer Revenue Bonds**

| Fiscal Year | Operating Revenue | Operating Expenses | Net Available Revenue | Debt Service |            | Coverage |
|-------------|-------------------|--------------------|-----------------------|--------------|------------|----------|
|             |                   |                    |                       | Principal    | Interest   |          |
| 2015        | \$ 20,538,094     | \$ 11,809,773      | \$ 8,728,321          | \$ 3,465,000 | \$ 704,485 | 2.09     |
| 2016        | 20,291,076        | 11,994,904         | 8,296,172             | 530,000      | 534,772    | 7.79     |
| 2017        | 21,238,945        | 12,822,462         | 8,416,483             | 405,000      | 515,360    | 9.14     |
| 2018        | 20,848,013        | 13,210,905         | 7,637,108             | 715,000      | 499,610    | 6.29     |
| 2019        | 22,054,876        | 8,897,347          | 13,157,529            | 900,000      | 470,035    | 9.60     |
| 2020        | 21,213,003        | 9,541,906          | 11,671,097            | 5,800,000    | 433,760    | 1.87     |
| 2021        | 21,653,072        | 7,301,890          | 14,351,182            | 375,000      | 182,725    | 25.73    |
| 2022        | 22,064,065        | 13,794,158         | 8,269,907             | 390,000      | 164,400    | 14.92    |
| 2023        | 22,481,541        | 9,106,453          | 13,375,088            | 410,000      | 145,375    | 24.08    |
| 2024        | 24,248,619        | 10,239,501         | 14,009,118            | 425,000      | 125,325    | 25.46    |



**Table 15**

Greene County, Ohio  
Pledged Revenue Coverage - Special Assessment Bonds  
Last Ten Fiscal Years

| Water Special Assessment Bonds |                        |              |           |          |          |
|--------------------------------|------------------------|--------------|-----------|----------|----------|
| Fiscal Year                    | (1)                    | (2)          |           |          | Coverage |
|                                | Special                | Debt Service |           | Coverage |          |
|                                | Assessment Collections | Principal    | Interest  |          |          |
| 2015                           | \$ 166,597             | \$ 117,192   | \$ 42,047 | 1.05     |          |
| 2016                           | 149,442                | 112,007      | 42,904    | 0.96     |          |
| 2017                           | 136,928                | 105,065      | 35,085    | 0.98     |          |
| 2018                           | 148,452                | 85,508       | 64,021    | 0.99     |          |
| 2019                           | 210,646                | 108,113      | 90,461    | 1.06     |          |
| 2020                           | 185,480                | 117,130      | 72,231    | 0.98     |          |
| 2021                           | 181,298                | 115,129      | 67,312    | 0.99     |          |
| 2022                           | 176,627                | 119,411      | 62,430    | 0.97     |          |
| 2023                           | 166,103                | 117,280      | 57,358    | 0.95     |          |
| 2024                           | 148,575                | 101,060      | 52,395    | 0.97     |          |

**Water Special Assessment Collection & Debt Service**

| Year | Special Assessment Collections | Debt Service |
|------|--------------------------------|--------------|
| 2015 | 166.6                          | 117.2        |
| 2016 | 149.4                          | 112.0        |
| 2017 | 136.9                          | 105.1        |
| 2018 | 148.5                          | 85.5         |
| 2019 | 210.6                          | 108.1        |
| 2020 | 185.5                          | 117.1        |
| 2021 | 181.3                          | 115.1        |
| 2022 | 176.6                          | 119.4        |
| 2023 | 166.1                          | 117.3        |
| 2024 | 148.6                          | 101.1        |

| Sewer Special Assessment Bonds |                        |              |           |          |          |
|--------------------------------|------------------------|--------------|-----------|----------|----------|
| Fiscal Year                    | (1)                    | (2)          |           | Coverage |          |
|                                | Special                | Debt Service |           |          | Coverage |
|                                | Assessment Collections | Principal    | Interest  |          |          |
| 2015                           | \$ 523,937             | \$ 111,508   | \$ 54,701 | 3.15     |          |
| 2016                           | 349,424                | 146,693      | 86,520    | 1.50     |          |
| 2017                           | 784,819                | 153,835      | 69,296    | 3.52     |          |
| 2018                           | 354,971                | 151,250      | 63,789    | 1.65     |          |
| 2019                           | 360,054                | 160,250      | 58,365    | 1.65     |          |
| 2020                           | 338,344                | 162,125      | 52,661    | 1.58     |          |
| 2021                           | 325,605                | 160,250      | 46,867    | 1.57     |          |
| 2022                           | 313,268                | 162,125      | 40,558    | 1.55     |          |
| 2023                           | 371,077                | 200,250      | 91,647    | 1.27     |          |
| 2024                           | 398,942                | 194,000      | 78,975    | 1.46     |          |

**Sewer Special Assessment Collection & Debt Service**

| Year | Special Assessment Collections | Debt Service |
|------|--------------------------------|--------------|
| 2015 | 523.9                          | 111.5        |
| 2016 | 349.4                          | 146.7        |
| 2017 | 784.8                          | 153.8        |
| 2018 | 355.0                          | 151.3        |
| 2019 | 360.1                          | 160.3        |
| 2020 | 338.3                          | 162.1        |
| 2021 | 325.6                          | 160.3        |
| 2022 | 313.3                          | 162.1        |
| 2023 | 371.1                          | 200.3        |
| 2024 | 398.9                          | 194.0        |

(1) - Cash collections per Budget versus Actual Schedules. Does not include tap fees and equalization charges.

(2) - Debt service per special assessment bond amortization schedules

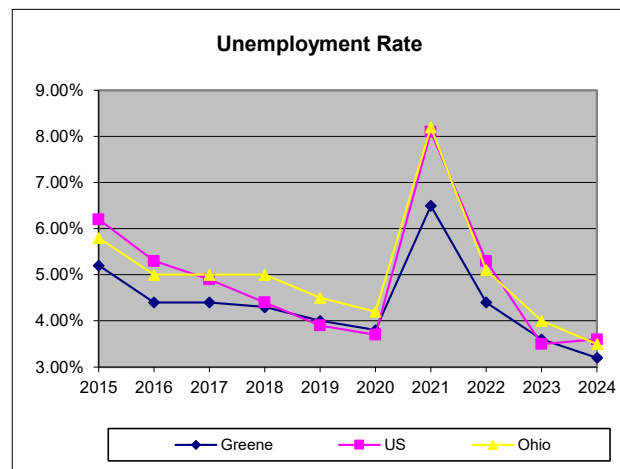
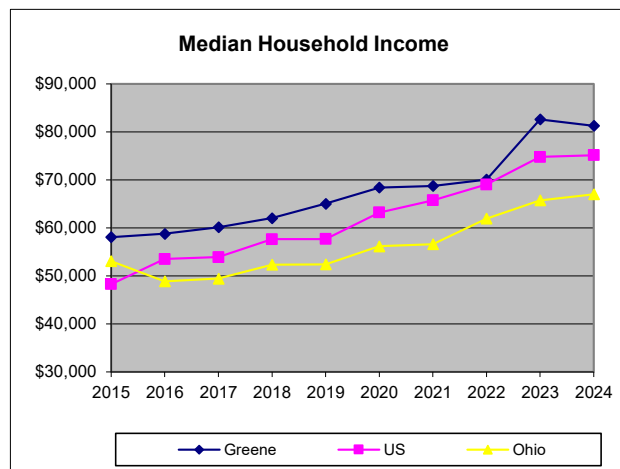
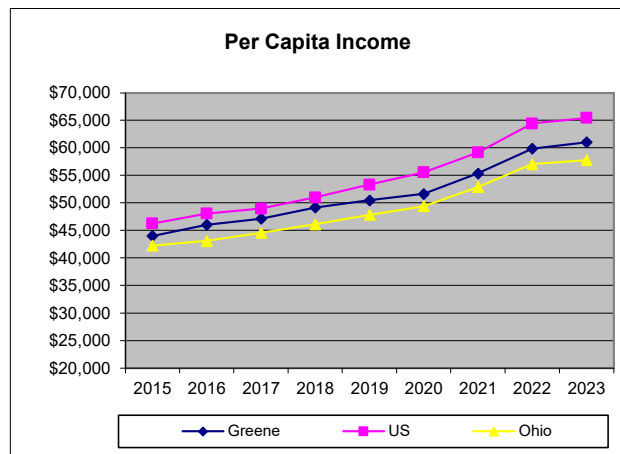
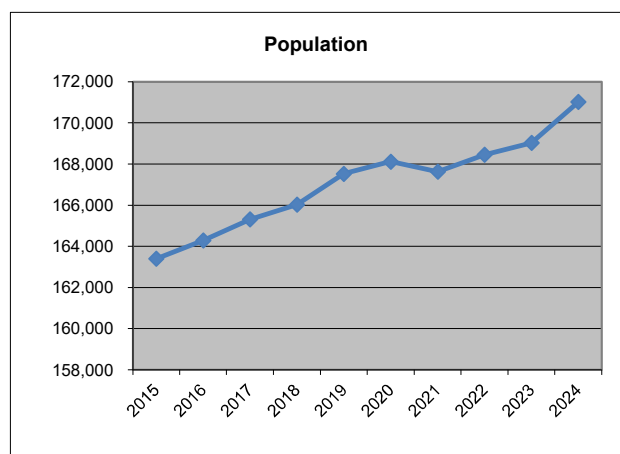
**Table 16**

Greene County, Ohio  
Demographic and Economic Statistics  
Last Ten Calendar Years

| Year | Population | Total Personal Income<br>(thousands of \$) | Per Capita Income | Median Household Income | Annual Unemployment Rate |
|------|------------|--------------------------------------------|-------------------|-------------------------|--------------------------|
| 2015 | 163,410    | \$ 7,489,493                               | \$ 45,833         | \$ 58,775               | 4.4%                     |
| 2016 | 164,284    | 7,707,616                                  | 46,916            | 60,113                  | 4.4%                     |
| 2017 | 165,309    | 8,104,678                                  | 49,027            | 62,018                  | 4.3%                     |
| 2018 | 166,030    | 8,360,404                                  | 50,355            | 65,032                  | 4.0%                     |
| 2019 | 167,528    | 8,641,130                                  | 51,580            | 67,109                  | 3.8%                     |
| 2020 | 168,119    | 9,305,351                                  | 55,350            | 68,720                  | 6.5%                     |
| 2021 | 167,628    | 10,034,233                                 | 59,860            | 68,720                  | 4.4%                     |
| 2022 | 168,456    | 10,277,994                                 | 61,013            | 70,055                  | 3.6%                     |
| 2023 | 169,027    | 10,966,726                                 | 64,628            | 82,602                  | 3.2%                     |
| 2024 | 171,019    | (d)                                        | (d)               | (d)                     | 3.9%                     |

Source: Bureau of Economic Analysis

(d) - 2023 latest informaton available



**Table 17**

Greene County, Ohio

Principal Employers

Current Year and Nine Years Ago

|                                   | 2024      |                                 |      | 2015      |                                 |      |
|-----------------------------------|-----------|---------------------------------|------|-----------|---------------------------------|------|
|                                   | Employees | % of Total County<br>Employment | Rank | Employees | % of Total County<br>Employment | Rank |
| Wright-Patterson Air Force Base   | 38,000    | 46.93%                          | 1    | 27,552    | 34.14%                          | 1    |
| Wright State University           | 1,846     | 2.28%                           | 2    | 3,737     | 4.63%                           | 2    |
| Greene County                     | 1,112     | 1.37%                           | 3    | 1,228     | 1.52%                           | 4    |
| Wright-Patt Credit Union          | 1,020     | 1.26%                           | 4    |           | 0.00%                           |      |
| Beavercreek City Schools          | 719       | 0.89%                           | 5    | 875       | 1.08%                           | 7    |
| Cedarville University             | 611       | 0.75%                           | 6    | 618       | 77.00%                          | 9    |
| Air Force Institute of Technology | 500       | 0.62%                           | 7    |           |                                 |      |
| Unison Industries                 | 499       | 0.62%                           | 8    | 870       | 1.08%                           | 8    |
| Jeff Schmidt Auto Group           | 495       | 0.61%                           | 9    |           |                                 |      |
| Central State University          | 440       | 0.54%                           | 10   |           |                                 |      |
| Teleperformance USA               |           |                                 |      | 1,265     | 1.57%                           | 3    |
| Kettering Health Network          |           |                                 |      | 1,214     | 1.50%                           | 5    |
| Kroger Stores                     |           |                                 |      | 878       | 1.09%                           | 6    |
| Fairborn City School District     |           |                                 |      | 516       | 0.64%                           | 10   |
| Total                             | 45,242    | 55.87%                          |      | 38,753    | 124.25%                         |      |

Source: Greene County Auditor's Office



Table 18

Greene County, Ohio  
Full Time County Government Employees by Function  
Last Ten Fiscal Years

|                                       | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Governmental Activities:              |      |      |      |      |      |      |      |      |      |      |
| Legislative & Executive:              |      |      |      |      |      |      |      |      |      |      |
| Commissioners.....                    | 12   | 9    | 9    | 6    | 6    | 5    | 11   | 10   | 9    | 10   |
| Auditor.....                          | 17   | 12   | 16   | 14   | 16   | 17   | 15   | 18   | 17   | 13   |
| Treasurer.....                        | 6    | 6    | 6    | 6    | 6    | 6    | 7    | 7    | 5    | 8    |
| Personnel.....                        | 5    | 3    | 4    | 5    | 4    | 4    | 4    | 4    | 4    | 5    |
| Risk Management.....                  | 4    | 4    | 4    | 3    | 4    | 3    | 3    | 3    | 4    | 4    |
| Data Processing**.....                | 7    | 8    | 7    | 12   | 12   | 10   | 11   | 11   | 11   | 10   |
| Board of Elections.....               | 8    | 8    | 7    | 8    | 8    | 8    | 12   | 12   | 12   | 8    |
| Prosecutor.....                       | 31   | 28   | 26   | 31   | 28   | 28   | 32   | 30   | 28   | 32   |
| Recorder.....                         | 10   | 9    | 9    | 8    | 9    | 9    | 10   | 10   | 10   | 9    |
| County Services.....                  | 31   | 23   | 22   | 23   | 23   | 22   | 23   | 21   | 20   | 23   |
| Service Garage.....                   | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 2    | 3    |
| Records & Information.....            | 3    | 3    | 3    | 3    | 3    | 3    | 4    | 3    | 3    | 3    |
| Judicial:                             |      |      |      |      |      |      |      |      |      |      |
| Common Pleas Court.....               | 38   | 33   | 34   | 33   | 36   | 35   | 47   | 34   | 35   | 38   |
| Probate Court.....                    | 6    | 5    | 5    | 5    | 4    | 5    | 7    | 6    | 6    | 6    |
| Juvenile Court.....                   | 48   | 45   | 43   | 44   | 44   | 43   | 51   | 30   | 39   | 43   |
| Domestic Relations Court.....         | 13   | 12   | 12   | 11   | 11   | 11   | 13   | 11   | 11   | 11   |
| Public Defender.....                  | 5    | 6    | 6    | 9    | 9    | 10   | 10   | 11   | 11   | 10   |
| Clerk of Courts.....                  | 21   | 14   | 15   | 15   | 15   | 16   | 15   | 17   | 17   | 18   |
| Public Safety:                        |      |      |      |      |      |      |      |      |      |      |
| Sheriff.....                          | 131  | 146  | 146  | 152  | 159  | 153  | 154  | 150  | 160  | 161  |
| Juvenile Detention.....               | 39   | 40   | 39   | 37   | 38   | 38   | 47   | 38   | 61   | 38   |
| Building Regulations.....             | 11   | 11   | 11   | 11   | 13   | 14   | 14   | 13   | 13   | 13   |
| Coroner.....                          | 5    | 4    | 4    | 4    | 4    | 4    | 5    | 4    | 4    | 5    |
| Public Works:                         |      |      |      |      |      |      |      |      |      |      |
| Engineer & Highway.....               | 39   | 37   | 37   | 38   | 36   | 36   | 38   | 41   | 41   | 41   |
| Environmental Services.....           | 6    | 6    | 5    | 6    | 6    | 6    | 5    | 5    | 5    | 5    |
| Wide Area Network**.....              | 5    | 5    | 5    | -    | -    | -    | -    | -    | -    | -    |
| Health:                               |      |      |      |      |      |      |      |      |      |      |
| Animal Control.....                   | 9    | 9    | 9    | 8    | 10   | 10   | 13   | 11   | 11   | 11   |
| Developmental Disabilities.....       | 132  | 124  | 119  | 109  | 76   | 76   | 77   | 80   | 81   | 83   |
| Human Services:                       |      |      |      |      |      |      |      |      |      |      |
| County Home*.....                     | 58   | 52   | 55   | 43   | 43   | 40   | 2    | -    | -    | -    |
| Children's Services.....              | 5    | 5    | 5    | 5    | 5    | 6    | 4    | 5    | 5    | 6    |
| Family & Children First Council*..... | 6    | 11   | 8    | 9    | 5    | 5    | 13   | 9    | 13   | 11   |
| Job & Family Services.....            | 147  | 145  | 140  | 137  | 137  | 125  | 123  | 117  | 118  | 119  |
| Today Center for Adults***.....       | 3    | 3    | 3    | 2    | 2    | -    | -    | -    | -    | -    |
| Veterans' Services.....               | 8    | 6    | 5    | 6    | 7    | 7    | 14   | 7    | 7    | 7    |
| Conservation & Recreation:            |      |      |      |      |      |      |      |      |      |      |
| Parks & Trails.....                   | 28   | 27   | 30   | 32   | 30   | 30   | 25   | 29   | 26   | 31   |
| Community and Economic Development:   |      |      |      |      |      |      |      |      |      |      |
| Convention & Visitor's Bureau.....    | 5    | 5    | 5    | 5    | 6    | 6    | 7    | 7    | 6    | 6    |
| Department of Development.....        | 6    | 6    | 5    | 6    | 6    | 5    | 6    | 6    | 5    | 6    |
| Water.....                            | 32   | 35   | 34   | 36   | 33   | 33   | 35   | 34   | 34   | 34   |
| Sewer.....                            | 43   | 41   | 41   | 43   | 42   | 46   | 46   | 45   | 40   | 40   |
| Total.....                            | 986  | 949  | 937  | 928  | 899  | 878  | 906  | 842  | 874  | 871  |

\* The County Home ceased operations in 2021

\*\*Starting in 2018, Wide Area Network and Data Processing were merged into one department

\*\*\* Today Center for Adults ceased operations in 2019

Source: Greene County Auditor's Office

**Table 19**  
Greene County, Ohio  
Salaries of Principal Officials  
Last Ten Fiscal Years

|                                                   | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      |
|---------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Elected Officials</b>                          |           |           |           |           |           |           |           |           |           |           |
| Commissioners (3).....                            | \$ 65,620 | \$ 72,346 | \$ 72,346 | \$ 72,346 | \$ 72,346 | \$ 72,346 | \$ 81,157 | \$ 82,577 | \$ 84,022 | \$ 85,492 |
| Auditor.....                                      | 79,754    | 79,754    | 79,754    | 79,754    | 86,565    | 96,295    | 97,928    | 99,589    | 101,279   | 102,999   |
| Clerk of Courts.....                              | 61,247    | 67,525    | 67,525    | 67,525    | 67,525    | 67,525    | 75,749    | 77,075    | 78,424    | 79,796    |
| Coroner.....                                      | 51,209    | 56,458    | 56,458    | 56,458    | 56,458    | 56,458    | 63,334    | 64,442    | 65,570    | 66,717    |
| Engineer.....                                     | 95,193    | 104,950   | 104,950   | 104,950   | 104,950   | 115,707   | 137,732   | 139,792   | 141,888   | 144,021   |
| Prosecutor.....                                   | 115,703   | 127,563   | 127,563   | 133,941   | 140,638   | 140,638   | 145,603   | 148,151   | 150,744   | 153,382   |
| Recorder.....                                     | 57,232    | 63,098    | 63,098    | 63,098    | 63,098    | 63,098    | 70,783    | 72,022    | 73,282    | 75,564    |
| Sheriff.....                                      | 84,522    | 93,186    | 93,186    | 97,846    | 102,737   | 102,737   | 106,364   | 108,226   | 110,121   | 112,048   |
| Treasurer.....                                    | 61,247    | 67,525    | 67,525    | 67,525    | 70,706    | 74,446    | 75,749    | 77,075    | 78,424    | 79,796    |
| <b>Appointed Officials</b>                        |           |           |           |           |           |           |           |           |           |           |
| County Administrator.....                         | 114,046   | 119,787   | 123,160   | 140,279   | 144,486   | 151,052   | 149,873   | 167,544   | 171,858   | 183,363   |
| Sanitary Engineer / Director of Public Works..... | 102,336   | 105,414   | 106,631   | 102,753   | 113,355   | 118,046   | 113,036   | 118,269   | 109,824   | 116,871   |
| Developmental Disabilities Superintendent.....    | 147,430   | 150,010   | 155,283   | 158,779   | 162,170   | 167,194   | 166,860   | 176,238   | 185,327   | 194,328   |
| Job and Family Services Director.....             | 88,275    | 90,917    | 91,966    | 95,308    | 99,899    | 105,971   | 105,970   | 117,915   | 119,547   | 128,555   |
| Director of Greenwood Manor.....                  | 78,042    | 82,722    | 83,676    | 86,994    | 86,336    | 94,194    | 88,870    | n/a       | n/a       | n/a       |
| Maintenance Director.....                         | 69,618    | 71,698    | 71,698    | 77,969    | 49,147    | 75,610    | 73,662    | 81,786    | 82,918    | 89,758    |
| Court Administrator.....                          | 69,618    | 81,952    | 71,708    | 73,202    | 66,703    | 78,308    | 76,141    | 129,938   | 133,744   | 123,024   |
| Director of Personnel.....                        | 81,616    | 81,162    | 57,253    | 57,253    | 80,172    | 91,105    | 87,015    | 100,298   | 103,168   | 99,010    |
| Director of Emergency Management.....             | 69,618    | 71,698    | 72,525    | 82,541    | 81,846    | 88,887    | 86,823    | 75,171    | 77,376    | 82,874    |
| Director of Information Technology.....           | 94,806    | 97,656    | 98,406    | 101,603   | 102,024   | 107,617   | 105,652   | 116,126   | 117,730   | 126,662   |

N/A - Position either did not exist or was unfilled for the year.

Source: Greene County Auditor's Office - Greene County Payroll Journal Summary

**Table 20**  
Greene County, Ohio  
Surety Bond Coverage - Various Elected Officials  
Last Ten Fiscal Years

|                          | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022 | 2023 | 2024 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------|------|
| <b>Elected Officials</b> |           |           |           |           |           |           |           |      |      |      |
| Commissioners (3).....   | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | (a)  | (a)  | (a)  |
| Auditor.....             | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    | (a)  | (a)  | (a)  |
| Clerk of Courts.....     | 40,000    | 40,000    | 40,000    | 40,000    | 40,000    | 40,000    | 40,000    | (a)  | (a)  | (a)  |
| Coroner.....             | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     | (a)  | (a)  | (a)  |
| Engineer.....            | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | (a)  | (a)  | (a)  |
| Prosecutor.....          | 126,000   | 126,000   | 126,000   | 126,000   | 126,000   | 126,000   | 126,000   | (a)  | (a)  | (a)  |
| Recorder.....            | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | (a)  | (a)  | (a)  |
| Sheriff.....             | 90,000    | 90,000    | 90,000    | 90,000    | 90,000    | 90,000    | 90,000    | (a)  | (a)  | (a)  |
| Treasurer.....           | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    | (a)  | (a)  | (a)  |

(a) - Due to changes in Ohio Law elected officials are no longer required to have surety bond coverage if they are covered by the county insurance.

Source: Greene County Auditor's Office

**Table 21**  
Greene County, Ohio  
Operating Indicators By Function  
Last Ten Fiscal Years

|                                |                                           | 2015           | 2016           | 2017           | 2018           | 2019           |
|--------------------------------|-------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Adult Probation                | Average yearly case load                  | 1,053          | 981            | 973            | 704            | 982            |
| Auditor                        | Vendor's licenses sold                    | 55             | 71             | 332            | 314            | 298            |
|                                | Warrants processed                        | 28,108         | 29,033         | 27,955         | 29,247         | 29,539         |
|                                | Real estate transfers                     | 5,707          | 5,930          | 5,939          | 6,022          | 6,076          |
|                                | Homestead applications                    | 12,495         | 12,248         | 12,058         | 11,522         | 11,290         |
| Board of Develop. Disabilities | Client services provided                  | 2,920          | 828            | 1,000          | 1,037          | 1,058          |
| Board of Elections             | Number of registered voters               | 106,864        | 115,243        | 115,345        | 117,958        | 112,802        |
|                                | Number of voters in last general election | 49,317         | 83,842         | 33,688         | 79,364         | 25,847         |
|                                | Percentage of registered voters who voted | 46.15%         | 72.75%         | 29.21%         | 67.28%         | 22.91%         |
| Building Regulations           | Number of permits issued                  | 4,722          | 4,561          | 4,892          | 4,976          | 6,039          |
|                                | Number of inspections performed           | 14,810         | 15,638         | 16,278         | 19,927         | 21,464         |
| Children's Services            | Total referrals                           | 1,268          | 1,425          | 1,573          | 1,211          | 1,008          |
|                                | Total children in placement               | 154            | 128            | 257            | 203            | 213            |
|                                | Children terminated from custody          | 128            | 131            | 98             | 70             | 70             |
|                                | Adoptions finalized                       | 11             | 16             | 15             | 14             | 21             |
| Clerk of Courts                | Title Transactions                        | 383,214        | 69,063         | 57,987         | 58,100         | 60,305         |
|                                | New Cases Filed                           | 6,116          | 5,714          | 6,938          | 6,529          | 6,478          |
| Commissioners                  | Number of resolutions                     | 771            | 726            | 760            | 741            | 765            |
|                                | Number of meetings                        | 62             | 52             | 52             | 52             | 52             |
| Common Pleas Court             | Number of civil cases filed               | 887            | 859            | 819            | 784            | 855            |
|                                | Number of criminal cases filed            | 757            | 657            | 783            | 1,056          | 897            |
|                                | Number of domestic cases filed            | 782            | 832            | 797            | 741            | 763            |
| Convention & Visitor's Bureau  | Room nights generated                     | 42,930         | 43,470         | 50,980         | 50,000         | 55,000         |
| Coroner                        | Cases investigated                        | 764            | 745            | 912            | 989            | 1,013          |
|                                | Autopsies conducted                       | 107            | 115            | 143            | 120            | 122            |
| County Engineer & Bridge       | Bridges inspected                         | 166            | 180            | 283            | 283            | 284            |
|                                | Centerline miles painted                  | 257            | 277            | 235            | 258            | 272            |
|                                | Edge line miles                           | 339            | 317            | 356            | 329            | 348            |
| Domestic Relations Court       | Divorces                                  | 315            | 312            | 345            | 319            | 332            |
|                                | Dissolutions                              | 187            | 215            | 190            | 231            | 207            |
|                                | Civil Protection Orders                   | 242            | 277            | 191            | 284            | 312            |
| Fairborn Municipal Court       | Traffic/Criminal Cases                    | 14,258         | 13,117         | 18,156         | 16,920         | 15,605         |
|                                | Civil Cases                               | 1,583          | 1,840          | 1,665          | 1,601          | 1,909          |
|                                | Small Claims Cases                        | 152            | 196            | 102            | 318            | 208            |
| Greenwood Manor                | Inpatient Days                            | 24,093         | 21,505         | 21,404         | 18,718         | 18,431         |
| Juvenile Court                 | Diversion cases                           | 461            | 499            | 485            | 341            | 366            |
|                                | Delinquency cases                         | 574            | 583            | 621            | 466            | 496            |
|                                | Unruly child cases                        | 41             | 44             | 56             | 54             | 77             |
| Prosecutor                     | Number of cases - criminal                | 760            | 652            | 783            | 1,056          | 894            |
|                                | Number of cases - civil                   | 114            | 381            | 515            | 272            | 367            |
| Recorder                       | Number of deeds recorded                  | 4,617          | 4,943          | 5,029          | 6,056          | 6,076          |
|                                | Number of mortgages recorded              | 5,240          | 5,810          | 5,473          | 5,153          | 5,765          |
|                                | Number of military discharges recorded    | 17             | 157            | 334            | 290            | 217            |
| Records & Information          | Information requests processed            | 1,024          | 1,067          | 667            | 1,339          | 1,632          |
|                                | Boxes transferred in                      | 542            | 340            | 1,718          | 1,497          | 8,089          |
|                                | Boxes transferred out                     | 216            | 171            | 154            | 260            | 135            |
| Sanitary Engineer              | Water connections                         | 17,453         | 17,679         | 17,839         | 17,978         | 18,206         |
|                                | Water consumption (Million gallons)       | 1,442          | 1,848          | 1,834          | 1,872          | 1,958          |
|                                | Sewer connections                         | 23,555         | 23,734         | 23,937         | 24,224         | 24,451         |
|                                | Wastewater treated (Million gallons)      | 6,034          | 5,275          | 6,102          | 6,165          | 5,852          |
| Treasurer                      | Number of parcels                         | 73,596         | 74,025         | 74,472         | 75,198         | 75,130         |
|                                | Real estate tax collections               | \$ 238,273,411 | \$ 250,142,095 | \$ 256,070,244 | \$ 262,493,631 | \$ 265,729,992 |
| Xenia Municipal Court          | Traffic/Criminal Cases                    | 11,511         | 11,655         | 11,440         | 11,243         | 10,663         |
|                                | Civil Cases                               | 951            | 1,145          | 1,623          | 1,291          | 1,543          |
|                                | Small Claims Cases                        | 108            | 131            | 69             | 84             | 92             |

N/A - Information was not readily available.

\* - In 2007, the State expanded the eligibility for the homestead program to all individuals over the age of 65 or permanently disabled. In previous years there was an income requirement in addition to the previously mentioned requirements.

Source: Indicated County Department

| 2020           | 2021           | 2022           | 2023           | 2024           |
|----------------|----------------|----------------|----------------|----------------|
| 1,303          | 1,253          | 1,065          | 1,066          | 1,065          |
| 305            | 395            | 365            | 420            | 317            |
| 26,076         | 24,572         | 26,817         | 27,092         | 26,693         |
| 6,386          | 7,048          | 6,360          | 5,417          | 5,488          |
| 10,964         | 11,001         | 10,469         | 10,488         | 10,714         |
| 1,078          | 1,108          | 1,112          | 1,198          | 1,218          |
| 118,938        | 106,330        | 117,871        | 119,148        | 123,935        |
| 89,627         | 30,376         | 67,350         | 63,036         | 122,193        |
| 75.36%         | 28.57%         | 56.30%         | 52.91%         | 74.92%         |
| 4,882          | 5,521          | 4,648          | 4,251          | 4,127          |
| 18,973         | 20,156         | 20,008         | 14,794         | 15,604         |
| 834            | 709            | 589            | 463            | 2,943          |
| 180            | 169            | 139            | 112            | 113            |
| 65             | 56             | 68             | 58             | 49             |
| 12             | 9              | 17             | 10             | 11             |
| 54,719         | 57,746         | 35,626         | 44,818         | 51,204         |
| 7,836          | 7,846          | 7,800          | 7,557          | 7,434          |
| 716            | 753            | 857            | 741            | 728            |
| 50             | 52             | 52             | 51             | 50             |
| 648            | 584            | 755            | 629            | 1,045          |
| 810            | 676            | 601            | 678            | 710            |
| 540            | 510            | 464            | 470            | 273            |
| 22,000         | 39,000         | 52,130         | 53,290         | 457,245        |
| 1,220          | 1,269          | 1,269          | 1,054          | 1,047          |
| 120            | 122            | 181            | 151            | 111            |
| 283            | 283            | 283            | 284            | 284            |
| 163            | 240            | 270            | 240            | 240            |
| 250            | 342            | 322            | 342            | 342            |
| 261            | 287            | 250            | 260            | 252            |
| 197            | 223            | 199            | 210            | 197            |
| 282            | 319            | 141            | 277            | 273            |
| 12,109         | 12,194         | 9,552          | 10,125         | 11,382         |
| 1,216          | 1,332          | 1,579          | 1,573          | 2,004          |
| 102            | 229            | 199            | 171            | 190            |
| 15,928         | N/A            | N/A            | N/A            | N/A            |
| 200            | 239            | 193            | 274            | 232            |
| 399            | 247            | 359            | 431            | 401            |
| 54             | 45             | 50             | 104            | 108            |
| 1,043          | 677            | 601            | 678            | 707            |
| 648            | 584            | 739            | 915            | 1,042          |
| 6,309          | 7,074          | 5,432          | 5,417          | 5,423          |
| 8,284          | 9,379          | 6,127          | 4,125          | 4,615          |
| 89             | 58             | 101            | 107            | 112            |
| 1,318          | 1,614          | 1,388          | 1,649          | 1,470          |
| 142            | 515            | 7,293          | 129            | 135            |
| 76             | 146            | 8,000          | 73             | 223            |
| 18,428         | 18,625         | 18,801         | 19,128         | 19,392         |
| 2,005          | 1,967          | 1,982          | 2,057          | 1,464          |
| 24,659         | 24,900         | 25,062         | 26,427         | 25,730         |
| 5,480          | 5,598          | 5,782          | 5,226          | 1,761          |
| 75,647         | 76,315         | 76,763         | 77,196         | 77,535         |
| \$ 284,638,207 | \$ 300,475,834 | \$ 313,370,339 | \$ 329,590,919 | \$ 348,738,737 |
| 7,395          | 7,777          | 7,825          | 6,419          | 4,341          |
| 1,030          | 1,107          | 1,056          | 1,284          | 1,471          |
| 72             | 53             | 64             | 55             | 46             |

**Table 22**  
Greene County, Ohio  
Capital Asset Statistics by Function (\*)  
Last Ten Fiscal Years

|                             | 2015   | 2016   | 2017   | 2018   | 2019   | 2020   | 2021   | 2022   | 2023   | 2024   |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| County Engineer             |        |        |        |        |        |        |        |        |        |        |
| Roads (in miles).....       | 324    | 324    | 324    | 324    | 324    | 324    | 324    | 324    | 324    | 324    |
| Bridges.....                | 283    | 283    | 283    | 284    | 284    | 283    | 283    | 283    | 283    | 283    |
| Parks & Trails              |        |        |        |        |        |        |        |        |        |        |
| Parks/Reserves.....         | 45     | 45     | 45     | 47     | 47     | 47     | 47     | 47     | 47     | 47     |
| Bike Path (in miles).....   | 62     | 62     | 62     | 62     | 62     | 62     | 62     | 62     | 62     | 63     |
| Water System                |        |        |        |        |        |        |        |        |        |        |
| Water Lines (in miles)..... | 366    | 366    | 394    | 397    | 406    | 414    | 418    | 418    | 422    | 424    |
| Water Customers.....        | 17,453 | 17,679 | 17,839 | 17,978 | 18,206 | 18,248 | 18,625 | 18,625 | 19,128 | 19,392 |
| Elevated Storage Tanks..... | 13     | 13     | 13     | 13     | 13     | 13     | 13     | 13     | 13     | 13     |
| Sewer System                |        |        |        |        |        |        |        |        |        |        |
| Sewer Lines (in miles)..... | 416    | 420    | 427    | 429    | 429    | 429    | 441    | 441    | 445    | 448    |
| Sewer Customers.....        | 23,555 | 23,734 | 23,937 | 24,224 | 24,451 | 24,659 | 24,900 | 24,900 | 26,427 | 25,730 |

(\*) The County reports only those facilities managed and operated by the County, rather than total facilities within the County.

Source: Indicated county department

**Greene County**  
**Greene County, Ohio**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene 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 August 29, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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



**Purpose of this Report**

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

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 29, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

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

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

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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 Auditors' 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***

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.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated August 29, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 GAAS. 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.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
August 29, 2025

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

| <b>Federal Grantor</b><br><i>(Pass Through Grantor)</i><br>Program Title                       | <b>Pass Through<br/>Entity Number</b>                                                    | <b>Assistance<br/>Listing<br/>Number</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> | <b>2024<br/>Disbursements</b>           |
|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------|
| <b>UNITED STATES DEPARTMENT OF AGRICULTURE:</b>                                                |                                                                                          |                                          |                                                |                                         |
| <i>(Passed through Ohio Department of Education)</i>                                           |                                                                                          |                                          |                                                |                                         |
| Child Nutrition Cluster:                                                                       |                                                                                          |                                          |                                                |                                         |
| School Breakfast Program                                                                       | N/A                                                                                      | 10.553                                   |                                                | \$ 23,882                               |
| National School Lunch Program                                                                  | N/A                                                                                      | 10.555                                   |                                                | 48,237                                  |
| Total Child Nutrition Cluster                                                                  |                                                                                          |                                          |                                                | <u>72,119</u>                           |
| <i>(Passed through the Ohio Department of Job and Family Services)</i>                         |                                                                                          |                                          |                                                |                                         |
| SNAP Cluster:                                                                                  |                                                                                          |                                          |                                                |                                         |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program         | G-2425-11-6139                                                                           | 10.561                                   |                                                | <u>750,250</u>                          |
| Total SNAP Cluster                                                                             |                                                                                          |                                          |                                                | <u>750,250</u>                          |
| <b>Total United States Department of Agriculture</b>                                           |                                                                                          |                                          |                                                | <b><u>822,369</u></b>                   |
| <b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>                              |                                                                                          |                                          |                                                |                                         |
| <i>(Passed through Ohio Department of Development)</i>                                         |                                                                                          |                                          |                                                |                                         |
| Community Development Block Grants (CDBG)/State's Program and Non-Entitlement Grants in Hawaii | B-C-21-1BA-1<br>B-X-21-1BA-1<br>B-C-23-1BA-1<br>B-F-23-1BA-1                             | 14.228                                   |                                                | 15,246<br>127,894<br>118,062<br>175,967 |
| Total CDBG/State's Program and Non-Entitlement Grants in Hawaii                                |                                                                                          |                                          |                                                | <u>437,169</u>                          |
| Home Investment Partnerships Program                                                           | B-C-21-1BA-2<br>B-C-23-1BA-2                                                             | 14.239                                   |                                                | 10,020<br>118,382                       |
| Total Home Investment Partnership Program                                                      |                                                                                          |                                          |                                                | <u>128,402</u>                          |
| <b>Total United States Department of Housing and Urban Development</b>                         |                                                                                          |                                          |                                                | <b><u>565,571</u></b>                   |
| <b>UNITED STATES DEPARTMENT OF JUSTICE:</b>                                                    |                                                                                          |                                          |                                                |                                         |
| <i>(Passed through Ohio Attorney General)</i>                                                  |                                                                                          |                                          |                                                |                                         |
| Crime Victim Assistance                                                                        | 2024-VOCA-135500812<br>2025-VOCA-135899756<br>2024-VOCA-135500901<br>2025-VOCA-135899889 | 16.575                                   |                                                | 80,425<br>40,726<br>15,951<br>7,904     |
| Total Crime Victim Assistance                                                                  |                                                                                          |                                          |                                                | <u>145,006</u>                          |
| <i>(Passed through Ohio Office of Criminal Justice Services)</i>                               |                                                                                          |                                          |                                                |                                         |
| Violence Against Women Formula Grants                                                          | N/A                                                                                      | 16.588                                   |                                                | <u>41,408</u>                           |
| Edward Byrne Memorial Justice Assistance Grant Program                                         | 2022-JG-A01-6258<br>2020-JG-A01-V6258<br>2023-JC-A01-6258                                | 16.738                                   |                                                | 39,578<br>43,000<br>4,695               |
| Total Edward Byrne Memorial Justice Assistance Grant Program                                   |                                                                                          |                                          |                                                | <u>87,273</u>                           |
| <b>Total United States Department of Justice</b>                                               |                                                                                          |                                          |                                                | <b><u>273,687</u></b>                   |

(Continued)

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

| <b>Federal Grantor</b><br><i>(Pass Through Grantor)</i><br>Program Title   | <b>Pass Through<br/>Entity Number</b> | <b>Assistance<br/>Listing<br/>Number</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> | <b>2024<br/>Disbursements</b> |
|----------------------------------------------------------------------------|---------------------------------------|------------------------------------------|------------------------------------------------|-------------------------------|
| <b>UNITED STATES DEPARTMENT OF LABOR:</b>                                  |                                       |                                          |                                                |                               |
| <i>(Passed through Area 7 Workforce Investment Board)</i>                  |                                       |                                          |                                                |                               |
| Employment Service Cluster:                                                |                                       |                                          |                                                |                               |
| Employment Service/Wagner-Peyser Funded Activities                         | N/A                                   | 17.207                                   |                                                | \$ 9,408                      |
| Jobs for Veterans State Grants                                             | N/A                                   | 17.801                                   |                                                | 39,621                        |
| Total Employment Service Cluster                                           |                                       |                                          |                                                | <u>49,029</u>                 |
| Unemployment Insurance                                                     | N/A                                   | 17.225                                   |                                                | 50,000                        |
| Trade Adjustment Assistance for Workers                                    | N/A                                   | 17.245                                   |                                                | 1,129                         |
| WIOA National Dislocated Worker Grants / WIA National Emergency Grants     | N/A                                   | 17.277                                   |                                                | 245,992                       |
| WIOA Cluster:                                                              |                                       |                                          |                                                |                               |
| WIOA Adult Program                                                         | N/A                                   | 17.258                                   |                                                | 284,867                       |
| WIOA Youth Activities                                                      | N/A                                   | 17.259                                   | \$ 266,471                                     | 368,522                       |
| WIOA Dislocated Worker Formula Grants                                      | N/A                                   | 17.278                                   |                                                | 96,497                        |
| Total WIOA Cluster                                                         |                                       |                                          | <u>266,471</u>                                 | <u>749,886</u>                |
| <b>Total United States Department of Labor</b>                             |                                       |                                          | <b><u>266,471</u></b>                          | <b><u>1,096,036</u></b>       |
| <b>UNITED STATES DEPARTMENT OF TRANSPORTATION:</b>                         |                                       |                                          |                                                |                               |
| <i>(Passed through Ohio Department of Transportation)</i>                  |                                       |                                          |                                                |                               |
| Highway Planning and Construction                                          | 107217                                | 20.205                                   |                                                | 102,504                       |
|                                                                            | 117133                                |                                          |                                                | 67,068                        |
|                                                                            | 117134                                |                                          |                                                | 825,000                       |
|                                                                            | 117562                                |                                          |                                                | 239,566                       |
|                                                                            | 117563                                |                                          |                                                | 259,268                       |
|                                                                            | 119302                                |                                          |                                                | 45,594                        |
|                                                                            | 119915                                |                                          |                                                | 31,968                        |
|                                                                            | 119980                                |                                          |                                                | 93,348                        |
| Total Highway Planning and Construction                                    |                                       |                                          |                                                | <u>1,664,316</u>              |
| <i>(Passed through Ohio Department of Public Safety)</i>                   |                                       |                                          |                                                |                               |
| Highway Safety Cluster:                                                    |                                       |                                          |                                                |                               |
| State and Community Highway Safety                                         | 69A37519300004020OH0                  | 20.600                                   |                                                | 24,414                        |
| Total Highway Safety Cluster                                               |                                       |                                          |                                                | <u>24,414</u>                 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated       | 69A37519300001640OHA                  | 20.608                                   |                                                | 13,269                        |
| Interagency Hazardous Materials Public Sector Training and Planning Grants | 693JK32240034HMEP                     | 20.703                                   |                                                | 7,600                         |
| <b>Total United States Department of Transportation</b>                    |                                       |                                          |                                                | <b><u>1,709,599</u></b>       |

(Continued)

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

| <b>Federal Grantor</b><br><i>(Pass Through Grantor)</i><br>Program Title                                                                        | <b>Pass Through</b><br><b>Entity Number</b> | <b>Assistance</b><br><b>Listing</b><br><b>Number</b> | <b>Passed</b><br><b>Through to</b><br><b>Subrecipients</b> | <b>2024</b><br><b>Disbursements</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------|------------------------------------------------------------|-------------------------------------|
| <b>UNITED STATES DEPARTMENT OF THE TREASURY:</b>                                                                                                |                                             |                                                      |                                                            |                                     |
| <i>(Passed through Ohio Office of Budget and Management)</i><br>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds                    | N/A                                         | 21.027                                               |                                                            | \$ 4,316,099                        |
| <b>Total United States Department of the Treasury</b>                                                                                           |                                             |                                                      |                                                            | <b>4,316,099</b>                    |
| <b>UNITED STATES DEPARTMENT OF EDUCATION:</b>                                                                                                   |                                             |                                                      |                                                            |                                     |
| <i>(Passed through Ohio Department of Developmental Disabilities)</i><br>Special Education - Grants for Infants and Families                    | H181A230024<br>H181A220024                  | 84.181                                               |                                                            | 243,102<br>91,472                   |
| Total Special Education - Grants for Infants and Families                                                                                       |                                             |                                                      |                                                            | 334,574                             |
| <b>Total United States Department of Education</b>                                                                                              |                                             |                                                      |                                                            | <b>334,574</b>                      |
| <b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>                                                                                   |                                             |                                                      |                                                            |                                     |
| <i>(Passed through Ohio Department of Job and Family Services)</i><br>CCDF Cluster:                                                             |                                             |                                                      |                                                            |                                     |
| Child Care and Development Block Grant                                                                                                          | G-2425-11-6139                              | 93.575                                               |                                                            | 87,548                              |
| Total CCDF Cluster                                                                                                                              |                                             |                                                      |                                                            | 87,548                              |
| Medicaid Cluster:                                                                                                                               |                                             |                                                      |                                                            |                                     |
| Grants to States for Medicaid                                                                                                                   | G-2425-11-6139                              | 93.778                                               |                                                            | 1,151,866                           |
| Total Medicaid Cluster                                                                                                                          |                                             |                                                      |                                                            | 1,151,866                           |
| Title IV-E Prevention Program                                                                                                                   | G-2425-11-6139                              | 93.472                                               | \$ 23,867                                                  | 23,867                              |
| MaryLee Allen Promoting Safe and Stable Families Program                                                                                        | G-2425-11-6139                              | 93.556                                               |                                                            | 51,232                              |
| Temporary Assistance for Needy Families (TANF)                                                                                                  | G-2425-11-6139                              | 93.558                                               | 487,177                                                    | 1,383,910                           |
| Child Support Services                                                                                                                          | G-2425-11-6139                              | 93.563                                               |                                                            | 927,290                             |
| Stephanie Tubbs Jones Child Welfare Services Program                                                                                            | G-2425-11-6139                              | 93.645                                               |                                                            | 151,105                             |
| Foster Care Title IV-E                                                                                                                          | G-2425-11-6139                              | 93.658                                               |                                                            | 1,456,536                           |
| Adoption Assistance Title IV-E                                                                                                                  | G-2425-11-6139                              | 93.659                                               |                                                            | 761,377                             |
| Social Services Block Grant                                                                                                                     | G-2425-11-6139                              | 93.667                                               |                                                            | 1,151,166                           |
| <i>(Passed through Ohio Department of Developmental Disabilities)</i><br>Social Services Block Grant                                            | 2401OHSOSR                                  | 93.667                                               |                                                            | 82,200                              |
| Total Social Services Block Grant                                                                                                               |                                             |                                                      |                                                            | 1,233,366                           |
| <i>(Passed through Ohio Department of Job and Family Services)</i><br>John H. Chafee Foster Care Program for Successful Transition to Adulthood | G-2425-11-6139                              | 93.674                                               |                                                            | 66,074                              |
| <b>Total United States Department of Health and Human Services</b>                                                                              |                                             |                                                      | <b>511,044</b>                                             | <b>7,294,171</b>                    |
| (Continued)                                                                                                                                     |                                             |                                                      |                                                            |                                     |

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

| <b>Federal Grantor</b><br><i>(Pass Through Grantor)</i><br>Program Title                                                                                     | <b>Pass Through<br/>Entity Number</b> | <b>Assistance<br/>Listing<br/>Number</b> | <b>Passed<br/>Through to<br/>Subrecipients</b> | <b>2024<br/>Disbursements</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------|------------------------------------------------|-------------------------------|
| <b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY:</b><br><i>(Passed through Ohio Emergency Management Agency)</i><br>Emergency Management Performance Grants | EMC-2023-EP-00003                     | 97.042                                   |                                                | \$ 58,180                     |
| <b>Total United States Department of Homeland Security</b>                                                                                                   |                                       |                                          |                                                | <b>58,180</b>                 |
| <b>TOTAL FEDERAL ASSISTANCE</b>                                                                                                                              |                                       |                                          | <b>\$ 777,515</b>                              | <b>\$ 16,470,286</b>          |
|                                                                                                                                                              |                                       |                                          |                                                | (Concluded)                   |

See accompanying notes to the Schedule of Expenditures of Federal Awards



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

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D – SUBRECIPIENTS**

The County passes certain federal awards received from Ohio Department of Job and Family Services and Area 7 Workforce Investment Board to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE E – CHILD NUTRITION CLUSTER**

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

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

The current cash balance on the County's local program income account as of December 31, 2024 is \$101,336.

**NOTE H – 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.

## Section I – Summary of Auditors’ Results

### Financial Statements

|                                                                                      |               |
|--------------------------------------------------------------------------------------|---------------|
| Type of auditors’ report issued:                                                     | Unmodified    |
| Internal control over financial reporting:                                           |               |
| • Material weakness(es) identified?                                                  | No            |
| • Significant deficiency(ies) identified not considered to be material weakness(es)? | None reported |
| Noncompliance material to financial statements noted?                                | No            |

### Federal Awards

|                                                                                          |               |
|------------------------------------------------------------------------------------------|---------------|
| Internal control over major programs:                                                    |               |
| • Material weakness(es) identified?                                                      | No            |
| • Significant deficiency(ies) identified not considered to be material weakness(es)?     | None reported |
| Type of auditors’ report issued on compliance for major programs:                        | Unmodified    |
| Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? | No            |

#### Identification of major programs:

##### *SNAP Cluster:*

ALN 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

ALN 20.205 – Highway Planning and Construction (Federal-Aid Highway Program)

ALN 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds

ALN 93.558 – Temporary Assistance for Needy Families

ALN 93.659 – Adoption Assistance—Title IV-E

##### *Medicaid Cluster:*

ALN 93.778 – Medical Assistance Program

|                                                                     |           |
|---------------------------------------------------------------------|-----------|
| Dollar threshold to distinguish between Type A and Type B programs: | \$750,000 |
| Auditee qualified as low-risk auditee?                              | Yes       |

## Section II – Financial Statement Findings

None noted

## Section III – Federal Awards Findings and Questioned Costs

None noted



# OHIO AUDITOR OF STATE KEITH FABER



## GREENE COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 11/6/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)