





WAYNE COUNTY  
DECEMBER 31, 2024

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development Services Agency)</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-21-1CZ-1 B-F-23-1CZ-1		\$ 14,161 57,158
Total U.S. Department of Housing and Urban Development				<b>71,319</b>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>				
<i>(Passed through the Ohio Office of Budget and Management)</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available		1,305,170
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		G-2425-11-6214		72,370
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds				<b>1,377,540</b>
Total U.S. Department of Treasury				<b>1,377,540</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Passed through the Ohio Office of Criminal Justice Services)</i>				
Violence Against Women Formula Grants	16.588	2023-WF-VA2-8927 2023-WF-VA2-8913 2021-WF-VA2-8913A		31,057 25,662 8,236
Total Violence Against Women Formula Grants				<b>64,955</b>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2024-VOCA-135500940 2025-VOCA-135897252 2024-VOCA-135500997 2025-VOCA-135897301		18,222 6,493 31,371 20,905
Total Crime Victim Assistance				<b>76,991</b>
Total U.S. Department of Justice				<b>141,946</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006 EMC-2023-EP-00003		16,854 80,546
Total Emergency Management Performance Grants				<b>97,400</b>
Hazard Mitigation Grant	97.039	Not Available		9,792
Total U.S. Department of Homeland Security				<b>107,192</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education and Workforce)</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027A	071191-6SBF-24 071191-6SBF-25		4,323 12,687
Total Special Education Cluster				<b>17,010</b>
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Special Education - Grants for Infants and Families	84.181	H181A230024 H181A220024		138,831 234,828
Total Special Education - Grants for Infants and Families				<b>373,659</b>
Total U.S. Department of Education				<b>390,669</b>

WAYNE COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Supplemental Nutrition Assistance Program Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6214	46,413	468,987
Total Supplemental Nutrition Assistance Program Cluster			46,413	468,987
Total U.S. Department of Agriculture			46,413	468,987
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Title IV-E Prevention Program	93.472	G-2425-11-6216		3,898
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6216		108,091
		G-2425-11-6214		2,055
Total MaryLee Allen Promoting Safe and Stable Families Program				110,146
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	93.558	G-2425-11-6214	1,002,733	2,786,804
Total Temporary Assistance for Needy Families Cluster			1,002,733	2,786,804
Child Support Services	93.563	G-2425-11-6215		967,267
Child Care and Development Block Grant Cluster:				
Child Care and Development Block Grant	93.575	G-2425-11-6214		65,157
Total Child Care and Development Fund Cluster				65,157
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6216		83,202
Foster Care_Title IV-E	93.658	G-2425-11-6216		1,772,521
Adoption Assistance	93.659	G-2425-11-6216		1,394,256
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	93.667	2401OHSOSR	-	58,687
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-2425-11-6214	742,978	943,263
Total Social Services Block Grant			742,978	1,001,950
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6216		14,730
American Rescue Plan Act - COVID-19 - Elder Abuse Prevention Interventions Programs	93.747	G-2425-11-6214		35,493
Children's Health Insurance Program	93.767	G-2425-11-6214		37,747
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6214		1,264,910
Total Medicaid Cluster				1,264,910
Total U.S. Department of Health and Human Services			1,745,711	9,538,081

WAYNE COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2025-WCSO-00027 STEP-2024-WCSO-00019		762 6,494
Total Highway Safety Cluster				7,256
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2025-WCSO-00027 IDEP-2024-WCSO-00019		1,177 7,218
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				8,395
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	20.205	PID 106881 PID 109302 PID 112769 PID 114811 PID 118641 PID 118423 PID 119537		75,716 89,611 57,679 29,500 40,190 47,180 49,718
Total Highway Planning and Construction				389,594
(Direct Award)				
Airport Improvement Program	20.106	3-39-0093-0030-2023		336,520
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP		85,543
Total U.S. Department of Transportation				827,308
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Services Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	23A55WG000023/24A55WP000088		11,410
Total Employment Services Cluster				11,410
Unemployment Insurance	17.225	UI379992260A39/UI393422355A39/24A60UR000062		158,613
Trade Adjustment Assistance	17.245	23A55TA000043/TA36091255A39		1,255
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA385492255A39/23A55T000006/23A55TA000043/2 4A55AT000104	-	251,208
WIOA Youth Activities	17.259	AA385492255A39/23A55AY000050/23A55AT000006	112,503	112,503
WIOA Dislocated Worker Formula Grants	17.278	23A55AW000009/23A55T000006/24A55AW000070	-	166,462
Total Workforce Investment Act Cluster			112,503	530,173
Total U.S. Department of Labor			112,503	701,451
TOTAL			\$ 1,904,627	\$ 13,624,493

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule

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

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Agriculture, U.S. Department of Labor and U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE E - 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 \$20,575 for the HOME Program and \$71,441 for the CDBG Program.

**NOTE F - MATCHING REQUIREMENTS**

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





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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2025.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

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

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

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

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 26, 2025



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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the Board of County Commissioners:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our (unmodified) report thereon dated June 26, 2025. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 26, 2025

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

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL # 21.027 - Coronavirus State and Local Fiscal Recovery Funds AL #93.667 – Social Service Block Grant AL #93.558 – Temporary Assistance for Needy Families AL # 93.778 – Medicaid Cluster AL #17.258/17.259/17.278 - WIOA Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2024-001**

**Financial Reporting – Material Weakness**

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

The compilation and presentation of the financial statements and related footnotes is the responsibility of management. This responsibility remains intact if management decides to outsource this function for efficiency purposes or any other reason. The following adjustments to the December 31, 2024 financial statements were identified during the audit and corrected on the financial statements:

- The County misclassified lease revenue of \$54,533 for the Wayne County Airport Fund as operating revenues instead of non-operating revenues.
- The County overstated other revenue by \$33,440, understated lease revenue by \$32,210 and interest income by \$1,230 for the Wayne County Airport Fund.
- The County understated current assets - leases receivable by \$31,025, non-current assets - leases receivables by \$113,095 and deferred inflows - leases by \$144,120 for the Wayne County Airport Fund.
- On the statement of cash flows, the County overstated cash received from other receipts - operating activities by \$33,440, understated lease revenue - capital and related financing activities by \$32,210 and lease interest revenue - investing activities by \$1,230 for the Wayne County Airport Fund.
- The County understated leases receivables by \$144,120 and deferred inflows - leases by \$144,120 for the Business-Type Activities.
- The County overstated miscellaneous revenue by \$33,440, understated charges for services and sales by \$32,210 and investment earnings by \$1,230 for the Business-Type Activities.

In addition to these reclassifications/adjustments noted above, we also identified five additional misstatements ranging from \$3,210 to \$353,584 that we have brought to the County's attention as unadjusted items.

Lack or failure of controls in place over financial reporting can result in errors that may go undetected and decreases the reliability of financial statements prepared at year end.

We recommend the County implement additional procedures to help provide assurance over the completeness and accuracy of information reported within the financial statements. Such procedures may include additional reviews of the financial statements and the notes to the financial statements by a member of management or an analytical comparison of the current year annual report to the prior year annual report for obvious errors or omissions.

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



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

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None noted.

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## WAYNE COUNTY COMMISSIONERS

Dave McMillen ★ Matt Martin ★ Jonathan Hofstetter

### **CORRECTIVE ACTION PLAN** **2 CFR § 200.511(c)** **June 30, 2024**

**Finding Number:** 2024-001

**Planned Corrective Action:** Wayne County will implement the following corrective measures to prevent recurrence of this issue:

1. **Section Draft Submissions:** Wayne County will work with Rea Associates to ensure that completed draft sections of the financial report are submitted for review, as they become available.
2. **Contractor Oversight:** Wayne County will enhance oversight of the contractor's progress through monthly check-ins and status updates to ensure timely delivery of report components and early identification of potential omissions, such as lease disclosures.
3. **Final Submission Deadline:** The final, completed report must be provided to Wayne County no later than one week before the official reporting deadline, to allow sufficient time for internal quality control review and revisions, if necessary.

**Anticipated Completion Date:** Implementation of the revised schedule and oversight process will begin with the next reporting cycle for the year ending December 31, 2025.

**Responsible Contact Person:** Russell Robertson, Wayne County Auditor

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***ANNUAL  
COMPREHENSIVE  
FINANCIAL REPORT  
WAYNE COUNTY, OHIO***



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



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

**PREPARED BY AUDITOR'S OFFICE  
RUSSELL ROBERTSON, AUDITOR  
428 WEST LIBERTY STREET  
WOOSTER, OHIO**





# ***INTRODUCTION***



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

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# Russell Robertson Wayne County Auditor

Wayne County Administrative Building  
428 West Liberty Street  
Wooster, Ohio 44691  
330-287-5430 • waynecountyauditor.org

June 26, 2025

To: The Citizens of Wayne County  
The Board of County Commissioners

As Auditor of Wayne County, I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2024. The ACFR has been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The financial and statistical data included in this ACFR provide the taxpayers, investors, and all other interested parties with a complete and transparent disclosure of the financial position and operations of Wayne County.

Responsibility for the accuracy of the data and the objectivity of the presentation rests with the county auditor's office. To the best of my knowledge, the enclosed data are accurate and reported in a manner that fairly presents the financial position of Wayne County. All disclosures necessary to enable the reader to gain a complete understanding of Wayne County's financial activities have been included.

## REPORTING ENTITY AND SERVICES

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity." All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations for which the County has significant financial accountability are included in this ACFR. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

The County provides general governmental services to its citizens: human and social services, health and community assistance services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

The County is also associated with the following organizations:

### Joint Ventures without Equity Interest

- Multi-County Juvenile Attention System
- Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
- Multi-County Community Mental Health District

### Jointly Governed Organizations

- Stark Regional Community Corrections Center
- Medway Drug Enforcement Agency
- North East Ohio Network

### Related Organizations

- Wayne County Public Library
- Wayne County Park District
- Wayne Metropolitan Housing Authority
- Public Entity Risk Consortium

#### Organizations where the County serves as Fiscal Officer / Custodian of Funds

- Wayne County District Board of Health
- Wayne County Soil and Water Conservation District
- Wayne County Mental Health and Recovery Board

While the operations of the three above-mentioned agencies have been excluded from the County's basic financial statements, the funds held in the County Treasury on their behalf are included in the custodial funds.

A complete discussion of the County's reporting entity is provided in Note 2A of the Basic Financial Statements.

## **THE COUNTY AND FORM OF GOVERNMENT**

### *History and Profile of the County*

Wayne County, located in Northeast Ohio, is strategically positioned between Cleveland and Columbus and is serviced by U.S. Route 30. Named for Revolutionary War Brigadier General Anthony Wayne, Wayne County was formed in 1812 by an Act of the Ohio Legislature. Wayne County's 555 square miles make it the 14th largest county in Ohio. With approximately 116,000 residents, Wayne County is Ohio's 24th most populous county. Sixteen townships, twelve villages, and three cities reside within Wayne County.

### *Form of Government*

Wayne County has only those powers conferred upon it by Ohio statutes. A three-member Board of Commissioners, each elected to four-year terms, is the primary legislative and executive body of the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditure of County funds.

The County Auditor, elected to a four-year term, is tasked with assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. The last full reappraisal was conducted in 2020 with a triennial update performed in 2023. Following tax collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the County's accounting system. The Auditor serves as secretary of the County Board of Revision and the County Budget Commission.

The County Treasurer serves a four-year term and is required by state law to collect locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the County Commissioners upon the County Auditor's warrant. The Treasurer must make daily reports showing receipts and payments, balancing those records with the Auditor. The Treasurer is a member of the County Board of Revision and, along with the County Auditor and County Prosecutor, forms the County Budget Commission. The Budget Commission plays an integral role in the financial administration of the County government, as well as local governments of the County including its cities, villages, townships, school districts, and libraries.

Other elected officials, each serving four-year terms, include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder and Sheriff. Common Pleas Judges, County Municipal Judges and Juvenile and Probate Judges oversee the County's judicial system and are elected to six-year terms.

## **LOCAL ECONOMY**

Wayne County's economy remains strong with consistent growth and development. Many nationally and internationally recognized companies have major operations in Wayne County, including: Pepsico, Morton Salt,



Schaeffler Group, Daisy Brand, and GOJO Industries. Wayne County is also home to the headquarters of The J.M. Smucker Company, Buehler's Fresh Foods, and The Wooster Brush Company.

Wayne County's possesses a diverse economy, with a strong balance between industrial, commercial, and agricultural markets. In 2024, Wayne County ranked #3 in manufacturing growth in Ohio and possessed the #3 agricultural economy in the state. Wayne County maintained Ohio's top spot in the POLICOM Economic Strength Ranking and once again found itself in Site Selection Magazine's top 10 best performing micropolitans in the country.

The County's highly skilled workforce of approximately 61,000 individuals has easy access to quality education through The College of Wooster, The Ohio State University College of Food, Agricultural and Environmental Sciences (CFAES), The University of Akron Wayne College, and the Wayne County Schools Career Center. Wayne County's unemployment rate, currently 4.3%, remains in the bottom 15% for Ohio Counties and is consistently below the state and national averages.

Businesses will find Wayne County extremely accessible. The County's location between Cleveland and Columbus, with easy access to I-71, I-76, and I-77, places Wayne County within a one-day drive of 20 major U.S. markets. With the Wayne County Airport servicing business and private aircraft, as well as the County's proximity to Akron Canton Regional Airport (CAK) and Cleveland Hopkins International Airport (CLE), Wayne County is within a one-hour flight of half the U.S. population. CSX, Norfolk Southern, RJ Corman and Wheeling & Lake Erie railroads provide abundant rail service to local industries.

## **MAJOR INITIATIVES**

Wayne County initiated or continued numerous capital improvement projects in 2024. A subset of county initiatives is summarized below.

Wayne County Environmental Services- Work began on updates and improvements to the Sterling area wastewater system in Milton Township.

Wayne County Detention Center- Wayne County began construction of the new Wayne County Detention Center located in Wooster.

Wayne County Engineer- The County Engineer's Office continued improvements to the county's infrastructure. Approximately 75 miles of county roads were resurfaced while more than 60 miles of county roads were drag patched. A bridge on Criswell Road was replaced. Eight bridges were rehabilitated while six bridges were repaired. The Engineer's Office also replaced thirty culverts, striped 232 miles of centerline, and striped 174 miles of edge lines. Lastly, the right of way acquisition was finalized for the Smithville Western/Honeytown Rd Roundabout.

Wayne County Land Bank- The Wayne County Land Bank continues making significant progress toward site revitalization in communities across Wayne County.

## **FINANCIAL INFORMATION**

### ***Budgetary and Internal Control***

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse. Management also ensures that adequate accounting data is compiled to allow the preparation of basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its

release to a vendor or payment. The encumbrance of funds and auditing process ensure that the financial information generated is both accurate and reliable. Purchase orders exceeding the available appropriations are returned to the appropriate department.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Budget Commission. All funds, other than custodial funds, are required to be budgeted and appropriated and, therefore, are included in the annual appropriated budget. The level of budgetary control (that is, the level at which an expenditure cannot legally exceed the appropriated amount) is established at the object level within each department.

### ***Accounting System***

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 and in the Management Discussion and Analysis. 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 2 and 15 of the Notes to the Basic Financial Statements.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unmodified audit opinion rendered on the County's basic financial statements for the year ended December 31, 2024, by the Auditor of State's office. County management intends to continue to subject the basic financial statements to an annual independent audit as part of the preparation of the ACFR. The Independent Auditor's Report is included in the financial section of this ACFR. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

The County participates in the federal "single audit" program which consists of a single audit of all federal and federal flow through funded programs administered by the County. In 1985, Congressional legislation made the "single audit" program mandatory for most local governments, including Wayne County, to become eligible for federal funding. Information related to this audit, including the Schedule of Expenditures of Federal Awards, findings and recommendations, and a combined report on internal control and compliance, are published in a separate report.

### ***Use of the Report***

This report is published to provide the County Commissioners, Wayne County citizens, and other interested parties with detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. This report also serves as a guide to formulating policies and conducting the County's future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

This report will be posted to the county auditor's website and placed for public inspection at the county auditor's office.

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

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

### ***Acknowledgments***

This ACFR is the result of the cooperation and strong leadership within the Wayne County Government and is only possible with the efforts of all elected officials, offices, and departments. Special recognition to the Wayne County Auditor’s Budgetary Staff and Rea and Associates, Inc. for their work on this project.

Sincerely,



Russell Robertson  
Wayne County Auditor

**Auditor**

Russell Robertson

**Board of Commissioners**

Ron Amstutz

Jonathan Hofstetter

David McMillen

**Clerk of Courts**

Tim Neal

**Common Pleas Judges**

Corey Spittler

Timothy Vansickle

**Coroner**

Dr. Amy Jolliff

**Probate/Juvenile Judge**

Latecia Wiles

**Engineer**

Scott Miller

**Prosecutor**

Angela Wypasek

**Recorder**

Jane Carmichael

**Sheriff**

Travis Hutchinson

**Treasurer**

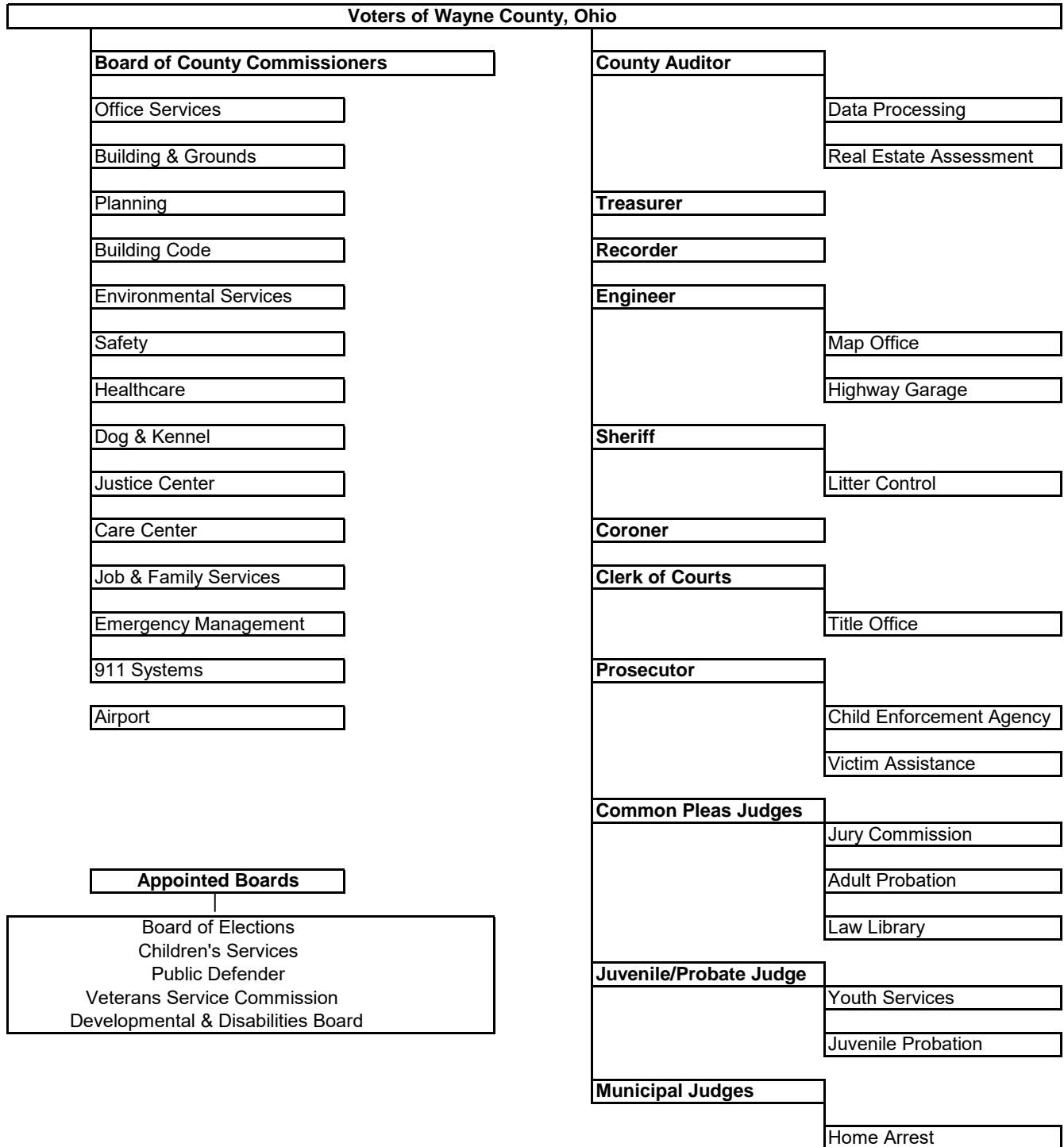
Melissa Koch

**Municipal Court Judges**

Michael Rickett

Nathan Shaker

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2024**





Government Finance Officers Association

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

Presented to

**Wayne County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

Executive Director/CEO

# ***FINANCIALS***

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## INDEPENDENT AUDITOR'S REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne 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 Wayne County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center, Children Services Board, and State and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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

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

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

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

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

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

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

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

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

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

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

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

### ***Supplementary information***

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

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

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 26, 2025

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

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

**Financial Highlights**

Key financial highlights for 2024 are as follows:

- The total net position of the County increased \$12,298,794. Net position of governmental activities increased \$12,300,838 over 2023 net position. Net position of business-type activities decreased \$2,044 over 2023 net position.
- General revenues accounted for \$64,466,469 of the total governmental activities revenue. Program specific revenues accounted for \$45,726,259 of the total governmental activities revenue.
- Governmental activities capital assets increased \$2,619,121. Business-type activities capital assets decreased \$300,303.
- The County had \$97,681,890 in expenses related to governmental activities; \$45,726,259 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$64,466,469 were sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$41,553,734 in 2024, and expenditures of \$34,245,712 in 2024. See supplemental schedule – General Fund Cash Basis to GAAP Basis Reconciliation for more information on the General fund.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$15,552,381 in 2024. The expenditures totaled \$14,192,380 in 2024.
- In the General fund, the actual budget basis revenues came in \$4,758,980 higher than the final budget, and actual budget basis expenditures were \$1,716,335 lower than the amount in the final budget.

**Using this Annual Comprehensive Financial Report (ACFR)**

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

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

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

**Reporting the County as a Whole**

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

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

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

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

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

**Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

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

***Fund Financial Statements***

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

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Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the Motor Vehicle and Gas Tax, County Board of Developmental Disabilities (DD), Job and Family Services, Children Services Board, Wayne County Care Center, and State and Local Fiscal Recovery special revenue funds, as well as, the County Building Construction capital projects fund. The County's major proprietary funds are the Sanitary Sewer District and Wayne County Airport.

***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

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

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

***Proprietary Funds***

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Sanitary Sewer District and Wayne County Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County and for worker's compensation for County employees only. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

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***Custodial Funds***

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

***Notes to the Basic Financial Statements***

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

**Government-Wide Financial Analysis**

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2024 compared to 2023.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	2023	Change
<b>Assets</b>						
Current & Other Assets	\$ 181,663,249	\$ 143,783,758	\$ 37,879,491	\$ 2,541,774	\$ 2,723,117	\$ (181,343)
Net Pension/OPEB Asset	1,584,888	93,275	1,491,613	15,296	-	15,296
Capital Assets	76,275,511	73,656,390	2,619,121	21,388,037	21,688,340	(300,303)
<i>Total Assets</i>	<u>259,523,648</u>	<u>217,533,423</u>	<u>41,990,225</u>	<u>23,945,107</u>	<u>24,411,457</u>	<u>(466,350)</u>
<b>Deferred Outflows of Resources</b>						
Pension & OPEB	18,878,892	28,725,200	(9,846,308)	190,849	440,723	(249,874)
<i>Total Deferred Outflows of Resources</i>	<u>18,878,892</u>	<u>28,725,200</u>	<u>(9,846,308)</u>	<u>190,849</u>	<u>440,723</u>	<u>(249,874)</u>
<b>Liabilities</b>						
Current & Other Liabilities	49,402,001	21,274,268	28,127,733	83,923	372,380	(288,457)
Long-Term Liabilities:						
Due Within One Year	686,270	1,364,567	(678,297)	200,303	211,859	(11,556)
Due In More Than One Year:						
Net Pension Liability	54,381,453	63,400,944	(9,019,491)	542,076	949,769	(407,693)
Net OPEB Liability	-	1,080,218	(1,080,218)	-	16,450	(16,450)
Other Amounts	3,816,465	3,701,762	114,703	2,732,172	2,939,473	(207,301)
<i>Total Liabilities</i>	<u>108,286,189</u>	<u>90,821,759</u>	<u>17,464,430</u>	<u>3,558,474</u>	<u>4,489,931</u>	<u>(931,457)</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	25,563,620	24,866,482	697,138	-	-	-
Leases	-	-	-	517,534	437,203	80,331
Pension & OPEB	2,373,797	692,286	1,681,511	142,719	5,773	136,946
<i>Total Deferred Inflows of Resources</i>	<u>27,937,417</u>	<u>25,558,768</u>	<u>2,378,649</u>	<u>660,253</u>	<u>442,976</u>	<u>217,277</u>
 Net Investment in Capital Assets	 69,215,336	 71,942,808	 (2,727,472)	 18,496,386	 18,535,126	 (38,740)
Restricted	85,199,997	54,401,841	30,798,156	15,296	-	15,296
Unrestricted	(12,236,399)	3,533,447	(15,769,846)	1,405,547	1,384,147	21,400
<i>Total Net Position</i>	<u>\$ 142,178,934</u>	<u>\$ 129,878,096</u>	<u>\$ 12,300,838</u>	<u>\$ 19,917,229</u>	<u>\$ 19,919,273</u>	<u>\$ (2,044)</u>



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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2024 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

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

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

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

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

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

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all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

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

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. Capital assets include land, buildings and improvements, equipment, intangible assets, and right to use Subscription Based Information Technology Arrangements (SBITA), construction in progress, infrastructure, sewer mains and the airport. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

OPERS experienced a decrease in unfunded pension liabilities during the most recent measurement period, largely driven by strong investment performance. While OPERS reported investment losses in the prior year, significant gains in the current year helped improve their funded positions. For OPERS, the shift from a net OPEB liability to a net OPEB asset was driven by a combination of favorable actuarial assumption changes and robust investment returns.

These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which decreased from the prior year for both retirement plans, contributing to overall decrease in expenses impacted by pension and OPEB.

Current and other assets in governmental activities increased as equity in cash and investments in segregated accounts increased due to proceeds of the Jail Facilities Improvement Note in 2024. Current and other liabilities increased due to the Jail Facilities Improvement payable in 2024. Long-term liabilities in governmental activities decreased due to principal retirements exceeding the addition of the Subscription Based Information Technology Arrangement liability in 2024.

Current and other assets in business-type activities decreased as equity in pooled cash and investments decreased due to normal operations. Current and other liabilities decreased in business-type activities during 2024 primarily due to the timing of accounts payable. Capital assets decreased slightly in business-type activities as depreciation exceeded additions. Long-term liabilities decreased due to decreased debt obligation resulting from principal retirements.

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A portion of the County's government-wide net position represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide activities may be used to meet the government's ongoing obligations to citizens and creditors.

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2024 and 2023:

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	2023	Change
<b>Revenues</b>						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 15,168,922	\$ 14,894,005	\$ 274,917	\$ 1,962,784	\$ 1,900,393	\$ 62,391
Operating Grants, Contributions & Interest	27,426,849	27,233,312	193,537	400,669	51,350	349,319
Capital Grants, Contributions & Interest	3,130,488	1,820,690	1,309,798	-	-	-
<i>Total Program Revenues</i>	<u>45,726,259</u>	<u>43,948,007</u>	<u>1,778,252</u>	<u>2,363,453</u>	<u>1,951,743</u>	<u>411,710</u>
<b>General Revenues</b>						
Property Taxes	32,137,292	23,000,242	9,137,050	-	-	-
Sales Tax	16,670,060	16,895,845	(225,785)	-	-	-
Grants and Entitlements	6,735,625	5,651,658	1,083,967	-	-	-
Proceeds of Sale of Assets	5,834	17,251	(11,417)	-	-	-
Investment Earnings	5,141,312	4,966,522	174,790	20,553	23,057	(2,504)
Miscellaneous	3,776,346	3,801,067	(24,721)	147,486	74,051	73,435
<i>Total General Revenues</i>	<u>64,466,469</u>	<u>54,332,585</u>	<u>10,133,884</u>	<u>168,039</u>	<u>97,108</u>	<u>70,931</u>
<i>Total Revenues</i>	<u>110,192,728</u>	<u>98,280,592</u>	<u>11,912,136</u>	<u>2,531,492</u>	<u>2,048,851</u>	<u>482,641</u>
<b>Program Expenses</b>						
General Government						
Legislative and Executive	14,310,939	13,252,929	1,058,010	-	-	-
Judicial	9,732,991	9,428,534	304,457	-	-	-
Public Safety	14,430,387	15,300,446	(870,059)	-	-	-
Public Works	13,276,346	7,842,398	5,433,948	-	-	-
Health	1,197,290	1,240,568	(43,278)	-	-	-
Human Services	42,384,176	40,592,465	1,791,711	-	-	-
Economic Development Assistance	966,873	951,319	15,554	-	-	-
Other	1,305,170	-	1,305,170	-	-	-
Interest Expense	77,718	14,400	63,318	-	-	-
Sanitary Sewer District	-	-	-	1,547,113	1,646,606	(99,493)
Wayne County Airport	-	-	-	1,196,423	1,415,975	(219,552)
<i>Total Expenses</i>	<u>97,681,890</u>	<u>88,623,059</u>	<u>9,058,831</u>	<u>2,743,536</u>	<u>3,062,581</u>	<u>(319,045)</u>
Net Transfers	(210,000)	(271,038)	61,038	210,000	271,038	(61,038)
<i>Change in Net Position</i>	<u>12,300,838</u>	<u>9,386,495</u>	<u>2,914,343</u>	<u>(2,044)</u>	<u>(742,692)</u>	<u>740,648</u>
<i>Net Position Beginning of Year</i>	<u>129,878,096</u>	<u>120,491,601</u>	<u>9,386,495</u>	<u>19,919,273</u>	<u>20,661,965</u>	<u>(742,692)</u>
<i>Net Position End of Year</i>	<u>\$ 142,178,934</u>	<u>\$ 129,878,096</u>	<u>\$ 12,300,838</u>	<u>\$ 19,917,229</u>	<u>\$ 19,919,273</u>	<u>\$ (2,044)</u>

The County's overall net position increased from the prior year. The reasons for this overall increase is discussed in the following sections for governmental activities and business-type activities.

### Governmental Activities

Governmental net position reported an overall increase in 2024. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net position.

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Revenues increased in 2024 as program revenues for governmental activities increased, which was primarily caused by an increase in funding from the federal bridge program. In addition, general revenues increased primarily due to increased property tax revenue due to a substantial rise in property values. Overall, program expenses also increased in 2024 due to the increase in public works projects.

Operating grants in business-type activities increased in 2024 for sewer projects.

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

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

***Governmental Funds***

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

Table 3 below provides a summary of the County's fund balance for 2024 compared to 2023.

	Fund Balance 12/31/2024	Fund Balance 12/31/2023	Increase (Decrease)
General	\$ 14,061,570	\$ 11,416,567	\$ 2,645,003
Motor Vehicle and Gas Tax	3,037,983	3,050,467	(12,484)
County Board of DD	21,995,929	20,634,289	1,361,640
Job and Family Services	1,494,619	1,362,206	132,413
Wayne County Care Center	1,892,252	2,865,052	(972,800)
Children Services Board	8,365,135	9,496,739	(1,131,604)
State and Local Fiscal Recovery	(13,127)	-	(13,127)
County Building Construction	23,796,933	27,141,446	(3,344,513)
Other Governmental	11,866,452	10,718,632	1,147,820
<i>Total</i>	<u>\$ 86,497,746</u>	<u>\$ 86,685,398</u>	<u>\$ (187,652)</u>

The General fund reported a increase in fund balance as compared to 2023 due to increased property tax revenue.

The Motor Vehicle and Gas Tax fund reported a slight decrease in fund balance as compared to 2023. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported an increase in fund balance as compared to 2023. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

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The Job and Family Services fund reported a small increase in funds balance as compared to 2023 due to normal operations.

The Wayne County Care Center fund reported a decrease as compared to 2023. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

The Children Services Board fund reported a decrease in fund balance as compared to 2023. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

In the State and Local Fiscal Recovery fund, the County continued to spend federal American Rescue Plan Act funding received in a prior year.

The County Building Construction fund reported a decrease in fund balance due to an decrease in transfers in and intergovernmental revenue for projects to be performed in the near future.

***Proprietary Funds***

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

Neither enterprise fund reported any significant changes during 2024.

***Budgeting Highlights - General Fund***

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

Annual revenue and appropriation budgets were amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount increased during the year. Actual revenues exceeded final budgeted amounts, with the largest excess reported within interest revenue due to the increased rates of return on investments tied to investment markets.

The final budget for expenditures exceeded final costs. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

**Capital Assets and Debt Administration**

***Capital Assets***

During 2024, the County completed several bridge projects and continued renovations to the County jail facilities that were capitalized in governmental activities. The only other impactful item to capital assets was annual depreciation. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

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***Debt Administration***

Long-term debt decreased in 2024 due to principal retirements. The County also issued a one-year Jail Facilities Improvement Note in 2024. See Notes 10 and 11 to the basic financial statements for more detail on the long-term and short-term debt of governmental and business-type activities.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Russell Robertson, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

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*Statement of Net Position*  
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	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 99,249,457	\$ 1,614,780	\$ 100,864,237
Cash and Investments:			
In Segregated Accounts	30,985,533	-	30,985,533
With Fiscal Agents	10,013	-	10,013
Receivables:			
Property and Other Local Taxes	37,768,313	-	37,768,313
Accounts	494,883	114,378	609,261
Sales Taxes	4,131,832	-	4,131,832
Leases	-	517,534	517,534
Due from Other Governments	8,440,703	17,373	8,458,076
Internal Balances	(3,761)	3,761	-
Materials and Supplies Inventory	216,501	-	216,501
Special Assessments Receivable	-	273,948	273,948
Loans Receivable	274,531	-	274,531
Prepaid Items	95,244	-	95,244
Net OPEB Asset	1,584,888	15,296	1,600,184
Capital Assets Not Being Depreciated/Amortized	11,928,120	2,585,512	14,513,632
Capital Assets Being Depreciated/Amortized, Net	64,347,391	18,802,525	83,149,916
<i>Total Assets</i>	<u>259,523,648</u>	<u>23,945,107</u>	<u>283,468,755</u>
<b>Deferred Outflows of Resources</b>			
Pension	17,519,672	171,991	17,691,663
OPEB	1,359,220	18,858	1,378,078
<i>Total Deferred Outflows of Resources</i>	<u>18,878,892</u>	<u>190,849</u>	<u>19,069,741</u>
<b>Liabilities</b>			
Accounts Payable	2,061,922	41,860	2,103,782
Contracts Payable	1,633,127	6,500	1,639,627
Accrued Wages and Benefits	1,666,790	17,935	1,684,725
Matured Compensated Absences Payable	35,212	-	35,212
Payroll Withholdings Payable	395,234	-	395,234
Due to Other Governments	757,881	17,628	775,509
Claims Payable	1,085,254	-	1,085,254
Unearned Revenue	11,582,635	-	11,582,635
Deposits Held and Due to Other	57,646	-	57,646
Notes Payable	30,126,300	-	30,126,300
Long-Term Liabilities:			
Due Within One Year	686,270	200,303	886,573
Due In More Than One Year:			
Net Pension Liability	54,381,453	542,076	54,923,529
Other Amounts Due in More Than One Year	3,816,465	2,732,172	6,548,637
<i>Total Liabilities</i>	<u>108,286,189</u>	<u>3,558,474</u>	<u>111,844,663</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	25,563,620	-	25,563,620
Leases	-	517,534	517,534
Pension	1,435,936	133,835	1,569,771
OPEB	937,861	8,884	946,745
<i>Total Deferred Inflows of Resources</i>	<u>27,937,417</u>	<u>660,253</u>	<u>28,597,670</u>
<b>Net Position</b>			
Net Investment in Capital Assets	69,215,336	18,496,386	87,711,722
Restricted for:			
Capital Projects	23,996,697	-	23,996,697
Debt Service	727	-	727
Public Works Projects	5,191,146	-	5,191,146
Human Services Programs	43,778,254	-	43,778,254
Community Development Projects	376,391	-	376,391
Legislative and Executive	2,903,600	-	2,903,600
Judicial	934,668	-	934,668
Public Safety	3,960,698	-	3,960,698
Restricted for OPEB Asset	1,584,888	15,296	1,600,184
Other Purposes	2,472,928	-	2,472,928
Unrestricted	(12,236,399)	1,405,547	(10,830,852)
<i>Total Net Position</i>	<u>\$ 142,178,934</u>	<u>\$ 19,917,229</u>	<u>\$ 162,096,163</u>

See accompanying notes to the basic financial statements.

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

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services and Sales	Grants, Contributions and Interest	Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 14,310,939	\$ 6,242,095	\$ 467,064	\$ -
Judicial Systems	9,732,991	1,849,604	159,723	-
Public Safety	14,430,387	1,693,936	832,949	299,136
Public Works	13,276,346	116,611	7,803,366	2,831,352
Health	1,197,290	536,526	121,743	-
Human Services	42,384,176	4,730,150	17,964,668	-
Economic Development and Assistance	966,873	-	77,336	-
Other	1,305,170	-	-	-
Debt Service:				
Interest Expense	77,718	-	-	-
<i>Total Governmental Activities</i>	<u>97,681,890</u>	<u>15,168,922</u>	<u>27,426,849</u>	<u>3,130,488</u>
<b>Business-Type Activities</b>				
Sewer District	1,547,113	1,095,400	400,669	-
Wayne County Airport	1,196,423	867,384	-	-
<i>Total Business-Type Activities</i>	<u>2,743,536</u>	<u>1,962,784</u>	<u>400,669</u>	<u>-</u>
<i>Total</i>	<u>\$ 100,425,426</u>	<u>\$ 17,131,706</u>	<u>\$ 27,827,518</u>	<u>\$ 3,130,488</u>

**General Revenues**

Property Taxes Levied for:

    General Fund

    Human Services - County Board of DD

    Human Services - Children Services Board

    Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sales of Assets

Investment Earnings

Miscellaneous

*Total General Revenues*

Net Transfers

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements.



Net (Expense) Revenue and Changes in Net Position Primary Government
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Governmental Activities	Business-Type Activities	Total
\$ (7,601,780)	\$ -	\$ (7,601,780)
(7,723,664)	-	(7,723,664)
(11,604,366)	-	(11,604,366)
(2,525,017)	-	(2,525,017)
(539,021)	-	(539,021)
(19,689,358)	-	(19,689,358)
(889,537)	-	(889,537)
(1,305,170)	-	(1,305,170)
(77,718)	-	(77,718)
(51,955,631)	-	(51,955,631)
-	(51,044)	(51,044)
-	(329,039)	(329,039)
-	(380,083)	(380,083)
(51,955,631)	(380,083)	(52,335,714)

9,758,975	-	9,758,975
14,609,423	-	14,609,423
5,518,824	-	5,518,824
2,250,070	-	2,250,070
16,670,060	-	16,670,060
6,735,625	-	6,735,625
5,834	-	5,834
5,141,312	20,553	5,161,865
3,776,346	147,486	3,923,832
64,466,469	168,039	64,634,508
(210,000)	210,000	-
12,300,838	(2,044)	12,298,794
129,878,096	19,919,273	149,797,369
\$ 142,178,934	\$ 19,917,229	\$ 162,096,163

See accompanying notes to the basic financial statements.

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

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 12,424,154	\$ 1,902,461	\$ 21,760,069	\$ 1,974,720
Cash and Investments:				
In Segregated Accounts	92,914	-	414,052	-
With Fiscal Agents	-	-	10,013	-
Receivables:				
Property Taxes	11,034,490	-	17,511,358	-
Accounts	133,769	21,089	51,584	-
Sales Tax	4,027,326	104,506	-	-
Due from Other Funds	179,015	-	25,001	-
Due from Other Governments	2,198,522	3,593,563	899,840	12,858
Materials and Supplies Inventory	62,846	91,113	19,021	23,832
Loans Receivable	-	-	-	-
Prepaid Items	28,448	-	16,421	-
<i>Total Assets</i>	<u>\$ 30,181,484</u>	<u>\$ 5,712,732</u>	<u>\$ 40,707,359</u>	<u>\$ 2,011,410</u>
<b>Liabilities</b>				
Accounts Payable	\$ 442,241	\$ 139,352	\$ 64,589	\$ 300,092
Contracts Payable	-	-	-	-
Accrued Wages	776,033	119,635	199,644	138,427
Matured Compensated Absences Payable	29,947	-	-	-
Payroll Withholdings Payable	395,234	-	-	-
Due to Other Governments	369,988	36,760	153,022	40,663
Due to Other Funds	-	-	18,583	37,609
Deposits Held and Due to Other	57,646	-	-	-
Unearned Revenue	-	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>2,071,089</u>	<u>295,747</u>	<u>435,838</u>	<u>516,791</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	7,413,591	-	11,903,936	-
Unavailable Revenue	6,635,234	2,379,002	6,371,656	-
<i>Total Deferred Inflows of Resources</i>	<u>14,048,825</u>	<u>2,379,002</u>	<u>18,275,592</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	321,875	91,113	35,442	23,832
Restricted	-	2,946,870	21,960,487	1,470,787
Committed	2,031,067	-	-	-
Assigned	7,049,614	-	-	-
Unassigned	4,659,014	-	-	-
<i>Total Fund Balance</i>	<u>14,061,570</u>	<u>3,037,983</u>	<u>21,995,929</u>	<u>1,494,619</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 30,181,484</u>	<u>\$ 5,712,732</u>	<u>\$ 40,707,359</u>	<u>\$ 2,011,410</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ 1,959,632	\$ 8,470,643	\$ 10,763,009	\$ 25,494,172	\$ 11,505,509	\$ 96,254,369
-	313,989	-	30,068,881	95,697	30,985,533
-	-	-	-	-	10,013
2,655,798	6,566,667	-	-	-	37,768,313
183,183	-	-	-	105,258	494,883
-	-	-	-	-	4,131,832
-	18,583	-	-	-	222,599
118,737	792,941	-	-	824,242	8,440,703
11,172	8,517	-	-	-	216,501
-	-	-	-	274,531	274,531
4,754	36,887	-	-	8,734	95,244
<u>\$ 4,933,276</u>	<u>\$ 16,208,227</u>	<u>\$ 10,763,009</u>	<u>\$ 55,563,053</u>	<u>\$ 12,813,971</u>	<u>\$ 178,894,521</u>
\$ 114,494	\$ 625,953	\$ 13,127	\$ 6,648	\$ 309,632	\$ 2,016,128
-	-	-	1,633,127	-	1,633,127
115,822	166,709	-	-	145,507	1,661,777
-	4,872	-	-	393	35,212
-	-	-	-	-	395,234
33,622	60,688	-	45	51,088	745,876
3,761	136,446	-	-	29,961	226,360
-	-	-	-	-	57,646
-	-	10,763,009	-	-	10,763,009
-	-	-	30,126,300	-	30,126,300
<u>267,699</u>	<u>994,668</u>	<u>10,776,136</u>	<u>31,766,120</u>	<u>536,581</u>	<u>47,660,669</u>
1,796,830	4,449,263	-	-	-	25,563,620
<u>976,495</u>	<u>2,399,161</u>	<u>-</u>	<u>-</u>	<u>410,938</u>	<u>19,172,486</u>
<u>2,773,325</u>	<u>6,848,424</u>	<u>-</u>	<u>-</u>	<u>410,938</u>	<u>44,736,106</u>
15,926	45,404	-	-	8,734	542,326
1,876,326	8,319,731	-	1,376,547	11,453,160	49,403,908
-	-	-	22,420,386	404,975	24,856,428
-	-	-	-	-	7,049,614
-	-	(13,127)	-	(417)	4,645,470
<u>1,892,252</u>	<u>8,365,135</u>	<u>(13,127)</u>	<u>23,796,933</u>	<u>11,866,452</u>	<u>86,497,746</u>
<u>\$ 4,933,276</u>	<u>\$ 16,208,227</u>	<u>\$ 10,763,009</u>	<u>\$ 55,563,053</u>	<u>\$ 12,813,971</u>	<u>\$ 178,894,521</u>

See accompanying notes to the basic financial statements.

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

<b>Total Governmental Fund Balances</b>		\$ 86,497,746
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		76,275,511
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 12,653,495	
Sales Tax	1,505,575	
Due from Other Governments	4,433,420	
Grants	<u>579,996</u>	19,172,486
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		(1,738,416)
The net pension liability and net OPEB asset/liability are not due and payable in the current period, therefore, the liability/asset and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset*	1,447,223	
Deferred Outflows - Pension *	15,556,436	
Deferred Outflows - OPEB *	1,241,103	
Net Pension Liability *	(49,502,770)	
Deferred Inflows - Pension *	(1,435,936)	
Deferred Inflows - OPEB *	<u>(839,186)</u>	(33,533,130)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
OPWC Loans	(125,846)	
Subscription Based Information Technology Arrangement	(804,726)	
Lease Purchase	(250,204)	
Compensated Absences *	<u>(3,314,487)</u>	(4,495,263)
<i>Net Position of Governmental Activities</i>		<u><u>\$ 142,178,934</u></u>
*Excludes within the Internal Service Fund		
Compensated Absences (\$7,472)		
Pension and OPEB accruals (\$2,758,340)		

See accompanying notes to the basic financial statements.

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

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 7,143,066	\$ -	\$ 10,962,655	\$ -
Permissive Sales Tax	15,235,074	1,350,826	-	-
Charges for Services	6,436,809	31,897	-	-
Special Assessments	-	-	-	-
Licenses and Permits	60,670	-	-	-
Fines and Forfeitures	252,241	35,244	-	-
Intergovernmental	5,519,656	7,524,044	2,871,971	7,665,964
Interest	5,141,312	-	23,504	-
Rent	28,890	-	-	-
Contributions and Donations	-	165,356	-	-
Other	1,736,016	347,889	1,694,251	335,436
<i>Total Revenues</i>	<u>41,553,734</u>	<u>9,455,256</u>	<u>15,552,381</u>	<u>8,001,400</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	11,570,731	-	-	-
Judicial Systems	7,998,723	-	-	-
Public Safety	11,989,648	-	-	-
Public Works	199,080	9,483,340	-	-
Health	291,235	-	-	-
Human Services	1,075,679	-	14,192,380	7,884,445
Economic Development and Assistance	722,817	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	328,073	-	-	-
Interest and Fiscal Charges	69,726	-	-	-
<i>Total Expenditures</i>	<u>34,245,712</u>	<u>9,483,340</u>	<u>14,192,380</u>	<u>7,884,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,308,022</u>	<u>(28,084)</u>	<u>1,360,001</u>	<u>116,955</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	5,834	-	-	-
Inception of Subscription Based Information Technology Arrangement	137,466	-	-	-
Transfers In	-	-	-	-
Transfers Out	(4,784,000)	(20,150)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(4,640,700)</u>	<u>(20,150)</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	2,667,322	(48,234)	1,360,001	116,955
<i>Fund Balances Beginning of Year</i>	11,416,567	3,050,467	20,634,289	1,362,206
<i>Increase (Decrease) in Consumable Inventory</i>	(22,319)	35,750	1,639	15,458
<i>Fund Balances End of Year</i>	<u>\$ 14,061,570</u>	<u>\$ 3,037,983</u>	<u>\$ 21,995,929</u>	<u>\$ 1,494,619</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ 1,680,080	\$ 4,141,334	\$ -	\$ -	\$ -	\$ 23,927,135
-	-	-	-	-	16,585,900
3,222,612	1,208,345	-	-	3,348,004	14,247,667
-	-	-	-	1,794	1,794
-	-	-	-	327,399	388,069
-	-	-	-	686,201	973,686
169,159	5,814,549	1,305,170	908,639	5,974,978	37,754,130
-	15,601	-	-	19,841	5,200,258
-	-	-	49,470	8,030	86,390
-	30,816	-	-	119,243	315,415
28,663	184,982	-	-	203,168	4,530,405
5,100,514	11,395,627	1,305,170	958,109	10,688,658	104,010,849
-	-	13,127	-	2,404,463	13,988,321
-	-	-	-	850,270	8,848,993
-	-	-	-	2,457,620	14,447,268
-	-	-	-	265,964	9,948,384
-	-	-	-	852,494	1,143,729
6,046,269	12,529,020	-	-	1,848,194	43,575,987
-	-	-	-	244,056	966,873
-	-	1,305,170	-	-	1,305,170
-	-	-	8,102,622	1,372,319	9,474,941
-	-	-	-	44,229	372,302
-	-	-	-	7,992	77,718
6,046,269	12,529,020	1,318,297	8,102,622	10,347,601	104,149,686
(945,755)	(1,133,393)	(13,127)	(7,144,513)	341,057	(138,837)
-	-	-	-	-	5,834
-	-	-	-	12,614	150,080
-	-	-	3,800,000	794,149	4,594,149
-	-	-	-	-	(4,804,150)
-	-	-	3,800,000	806,763	(54,087)
(945,755)	(1,133,393)	(13,127)	(3,344,513)	1,147,820	(192,924)
2,865,052	9,496,739	-	27,141,446	10,718,632	86,685,398
(27,045)	1,789	-	-	-	5,272
\$ 1,892,252	\$ 8,365,135	\$ (13,127)	\$ 23,796,933	\$ 11,866,452	\$ 86,497,746

See accompanying notes to the basic financial statements.

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$ (192,924)</b>
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense.		
Capital Asset Additions	\$ 7,630,497	
Current Year Depreciation/Amortization	<u>(5,011,376)</u>	2,619,121
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	8,210,157	
Sales Tax	84,160	
Due from Other Governments	49,631	
Grants	<u>(629,957)</u>	7,713,991
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		5,272
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
OPWC Loans	31,426	
Subscription Based Information Technology Arrangement	278,325	
Lease Purchase	<u>62,551</u>	372,302
Inception of subscription based information technology arrangement in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		(150,080)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,681,916
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(4,425,114)	
OPEB	<u>217,676</u>	(4,207,438)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		1,124,607
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 governmental funds.		
Compensated Absences*		<u>334,071</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 12,300,838</u></u>

*\*Net of Internal Service Fund portion of \$7,301*

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in*  
*Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 5,515,000	\$ 5,515,000	\$ 7,143,066	\$ 1,628,066
Permissive Sales Tax	15,200,000	15,700,000	15,272,805	(427,195)
Charges for Services	4,531,040	4,531,040	5,131,224	600,184
Licenses and Permits	57,000	57,000	60,670	3,670
Fines and Forfeitures	223,200	223,200	251,731	28,531
Intergovernmental	5,135,200	5,135,200	5,661,248	526,048
Interest	1,000,000	1,600,000	3,410,039	1,810,039
Rent	25,000	25,000	28,890	3,890
Other	718,539	718,539	1,304,286	585,747
<i>Total Revenues</i>	<u>32,404,979</u>	<u>33,504,979</u>	<u>38,263,959</u>	<u>4,758,980</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	11,595,135	12,117,948	11,473,682	644,266
Judicial Systems	8,052,522	8,665,385	8,327,562	337,823
Public Safety	11,429,979	11,991,925	11,626,268	365,657
Public Works	218,064	220,387	210,562	9,825
Health	386,311	430,014	424,796	5,218
Human Services	1,442,000	1,611,932	1,262,669	349,263
Economic Development and Assistance	727,213	728,198	723,915	4,283
Debt Service:				
Principal Retirement	62,551	62,551	62,551	-
Interest and Fiscal Charges	30,236	30,236	30,236	-
<i>Total Expenditures</i>	<u>33,944,011</u>	<u>35,858,576</u>	<u>34,142,241</u>	<u>1,716,335</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,539,032)</u>	<u>(2,353,597)</u>	<u>4,121,718</u>	<u>6,475,315</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	5,000	5,000	5,834	834
Transfers Out	(2,273,000)	(4,838,000)	(4,784,000)	54,000
<i>Total Other Financing Sources (Uses)</i>	<u>(2,268,000)</u>	<u>(4,833,000)</u>	<u>(4,778,166)</u>	<u>54,834</u>
<i>Net Change in Fund Balance</i>	<u>(3,807,032)</u>	<u>(7,186,597)</u>	<u>(656,448)</u>	<u>6,530,149</u>
<i>Fund Balance Beginning of Year</i>	<u>5,321,348</u>	<u>5,321,348</u>	<u>5,321,348</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>1,879,535</u>	<u>1,879,535</u>	<u>1,879,535</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,393,851</u>	<u>\$ 14,286</u>	<u>\$ 6,544,435</u>	<u>\$ 6,530,149</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
Motor Vehicle and Gas Tax Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,341,419	\$ 116,419
Charges for Services	30,000	30,000	8,420	(21,580)
Fines and Forfeitures	50,000	50,000	34,981	(15,019)
Intergovernmental	7,400,000	7,400,000	7,515,458	115,458
Contributions and Donations	90,000	90,000	165,356	75,356
Other	60,000	60,000	342,909	282,909
<i>Total Revenues</i>	<u>8,855,000</u>	<u>8,855,000</u>	<u>9,408,543</u>	<u>553,543</u>
<b>Expenditures</b>				
Current:				
Public Works	9,868,007	11,025,455	10,589,454	436,001
<i>Total Expenditures</i>	<u>9,868,007</u>	<u>11,025,455</u>	<u>10,589,454</u>	<u>436,001</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,013,007)</u>	<u>(2,170,455)</u>	<u>(1,180,911)</u>	<u>989,544</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(39,611)	(30,949)	8,662
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(39,611)</u>	<u>(30,949)</u>	<u>8,662</u>
<i>Net Change in Fund Balance</i>	<u>(1,013,007)</u>	<u>(2,210,066)</u>	<u>(1,211,860)</u>	<u>998,206</u>
<i>Fund Balance Beginning of Year</i>	<u>1,013,011</u>	<u>1,013,011</u>	<u>1,013,011</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,197,058</u>	<u>1,197,058</u>	<u>1,197,058</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,197,062</u>	<u>\$ 3</u>	<u>\$ 998,209</u>	<u>\$ 998,206</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
County Board of DD Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 10,600,000	\$ 10,600,000	\$ 10,962,655	\$ 362,655
Intergovernmental	2,643,299	2,633,996	2,568,881	(65,115)
Interest	1,000	1,000	23,504	22,504
Other	1,560,000	1,560,000	1,644,604	84,604
<i>Total Revenues</i>	<u>14,804,299</u>	<u>14,794,996</u>	<u>15,199,644</u>	<u>404,648</u>
<b>Expenditures</b>				
Current:				
Human Services	15,455,576	16,261,734	14,525,993	1,735,741
<i>Total Expenditures</i>	<u>15,455,576</u>	<u>16,261,734</u>	<u>14,525,993</u>	<u>1,735,741</u>
<i>Net Change in Fund Balance</i>	(651,277)	(1,466,738)	673,651	2,140,389
<i>Fund Balance Beginning of Year</i>	20,425,952	20,425,952	20,425,952	-
Prior Year Encumbrances Appropriated	360,461	360,461	360,461	-
<i>Fund Balance End of Year</i>	<u>\$ 20,135,136</u>	<u>\$ 19,319,675</u>	<u>\$ 21,460,064</u>	<u>\$ 2,140,389</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
Job and Family Services Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 7,840,000	\$ 7,778,541	\$ 7,665,964	\$ (112,577)
Other	166,964	166,964	400,767	233,803
<i>Total Revenues</i>	<u>8,006,964</u>	<u>7,945,505</u>	<u>8,066,731</u>	<u>121,226</u>
<b>Expenditures</b>				
Current:				
Human Services	9,137,113	9,579,270	8,334,947	1,244,323
<i>Total Expenditures</i>	<u>9,137,113</u>	<u>9,579,270</u>	<u>8,334,947</u>	<u>1,244,323</u>
<i>Net Change in Fund Balance</i>	(1,130,149)	(1,633,765)	(268,216)	1,365,549
<i>Fund Balance Beginning of Year</i>	1,330,149	1,330,149	1,330,149	-
Prior Year Encumbrances Appropriated	503,617	503,617	503,617	-
<i>Fund Balance End of Year</i>	<u>\$ 703,617</u>	<u>\$ 200,001</u>	<u>\$ 1,565,550</u>	<u>\$ 1,365,549</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
Wayne County Care Center Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,600,000	\$ 1,600,000	\$ 1,680,080	\$ 80,080
Charges for Services	3,379,000	3,379,000	3,355,571	(23,429)
Intergovernmental	187,096	187,096	179,937	(7,159)
Other	11,500	11,500	28,663	17,163
<i>Total Revenues</i>	<u>5,177,596</u>	<u>5,177,596</u>	<u>5,244,251</u>	<u>66,655</u>
<b>Expenditures</b>				
Current:				
Human Services	6,725,996	7,011,890	6,260,386	751,504
<i>Total Expenditures</i>	<u>6,725,996</u>	<u>7,011,890</u>	<u>6,260,386</u>	<u>751,504</u>
<i>Net Change in Fund Balance</i>	(1,548,400)	(1,834,294)	(1,016,135)	818,159
<i>Fund Balance Beginning of Year</i>	2,448,400	2,448,400	2,448,400	-
Prior Year Encumbrances Appropriated	285,895	285,895	285,895	-
<i>Fund Balance End of Year</i>	<u>\$ 1,185,895</u>	<u>\$ 900,001</u>	<u>\$ 1,718,160</u>	<u>\$ 818,159</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
Children Services Board Fund  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,940,000	\$ 3,940,000	\$ 4,141,334	\$ 201,334
Charges for Services	766,500	766,500	1,129,971	363,471
Intergovernmental	5,518,744	5,518,744	5,655,092	136,348
Interest	200	200	15,601	15,401
Contributions and Donations	20,000	20,000	30,816	10,816
Other	177,646	177,646	184,982	7,336
<i>Total Revenues</i>	<u>10,423,090</u>	<u>10,423,090</u>	<u>11,157,796</u>	<u>734,706</u>
<b>Expenditures</b>				
Current:				
Human Services	11,720,454	13,440,836	12,461,167	979,669
<i>Total Expenditures</i>	<u>11,720,454</u>	<u>13,440,836</u>	<u>12,461,167</u>	<u>979,669</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,297,364)</u>	<u>(3,017,746)</u>	<u>(1,303,371)</u>	<u>1,714,375</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(927,841)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(927,841)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(2,225,205)</u>	<u>(3,017,746)</u>	<u>(1,303,371)</u>	<u>1,714,375</u>
<i>Fund Balance Beginning of Year</i>	<u>9,136,372</u>	<u>9,136,372</u>	<u>9,136,372</u>	<u>-</u>
Prior Year Encumbrances Appropriated	617,541	617,541	617,541	-
<i>Fund Balance End of Year</i>	<u>\$ 7,528,708</u>	<u>\$ 6,736,167</u>	<u>\$ 8,450,542</u>	<u>\$ 1,714,375</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis)  
State and Local Fiscal Recovery  
For the Year Ended December 31, 2024*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 4,000	\$ 4,000
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
<b>Expenditures</b>				
Current:				
General Government				
Other	12,041,490	12,064,178	2,269,557	9,794,621
<i>Total Expenditures</i>	<u>12,041,490</u>	<u>12,064,178</u>	<u>2,269,557</u>	<u>9,794,621</u>
<i>Net Change in Fund Balance</i>	(12,041,490)	(12,064,178)	(2,265,557)	9,798,621
<i>Fund Balance Beginning of Year</i>	12,041,491	12,041,491	12,041,491	-
Prior Year Encumbrances Appropriated	<u>22,688</u>	<u>22,688</u>	<u>22,688</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 22,689</u>	<u>\$ 1</u>	<u>\$ 9,798,622</u>	<u>\$ 9,798,621</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds			Governmental Activities
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,182,118	\$ 432,662	\$ 1,614,780	\$ 2,995,088
Receivables:				
Accounts	110,566	3,812	114,378	-
Leases Receivable	-	77,959	77,959	-
Due From Other Funds	3,761	-	3,761	-
Due from Other Governments	-	17,373	17,373	-
<i>Total Current Assets</i>	<u>1,296,445</u>	<u>531,806</u>	<u>1,828,251</u>	<u>2,995,088</u>
<i>Non-Current Assets:</i>				
Special Assessment Receivable	273,948	-	273,948	-
Leases Receivable	-	439,575	439,575	-
Net OPEB Asset	7,648	7,648	15,296	137,665
Non-Depreciable Capital Assets	1,089,682	1,495,830	2,585,512	-
Depreciable Capital Assets, Net	10,887,784	7,914,741	18,802,525	-
<i>Total Non-Current Assets</i>	<u>12,259,062</u>	<u>9,857,794</u>	<u>22,116,856</u>	<u>137,665</u>
<i>Total Assets</i>	<u>13,555,507</u>	<u>10,389,600</u>	<u>23,945,107</u>	<u>3,132,753</u>
<b>Deferred Outflows of Resources</b>				
Pension	86,331	85,660	171,991	1,963,236
OPEB	12,154	6,704	18,858	118,117
<i>Total Deferred Outflows of Resources</i>	<u>98,485</u>	<u>92,364</u>	<u>190,849</u>	<u>2,081,353</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	35,382	6,478	41,860	45,794
Contracts Payable	6,500	-	6,500	-
Accrued Wages and Benefits	8,223	9,712	17,935	5,013
Due to Other Governments	14,830	2,798	17,628	12,005
Unearned Revenue	-	-	-	819,626
Claims Payable	-	-	-	1,085,254
Compensated Absences Payable	3,439	2,363	5,802	916
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	160,901	-	160,901	-
USDA Loans Payable	17,000	-	17,000	-
<i>Total Current Liabilities</i>	<u>262,875</u>	<u>21,351</u>	<u>284,226</u>	<u>1,968,608</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	271,038	271,038	542,076	4,878,683
Compensated Absences Payable - Net of Current Portion	24,610	16,912	41,522	6,556
Other Amounts Due in More than One Year	2,690,650	-	2,690,650	-
<i>Total Long-Term Liabilities</i>	<u>2,986,298</u>	<u>287,950</u>	<u>3,274,248</u>	<u>4,885,239</u>
<i>Total Liabilities</i>	<u>3,249,173</u>	<u>309,301</u>	<u>3,558,474</u>	<u>6,853,847</u>
<b>Deferred Inflows of Resources</b>				
Pension	129,545	4,290	133,835	-
OPEB	4,464	4,420	8,884	98,675
Leases	-	517,534	517,534	-
<i>Total Deferred Inflows of Resources</i>	<u>134,009</u>	<u>526,244</u>	<u>660,253</u>	<u>98,675</u>
<b>Net Position</b>				
Net Investment in Capital Assets	9,085,815	9,410,571	18,496,386	-
Restricted for:				
OPEB Asset	7,648	7,648	15,296	137,665
Unrestricted	1,177,347	228,200	1,405,547	(1,876,081)
<i>Total Net Position</i>	<u>\$ 10,270,810</u>	<u>\$ 9,646,419</u>	<u>\$ 19,917,229</u>	<u>\$ (1,738,416)</u>

See accompanying notes and accountant's compilation report.

See accompanying notes to the basic financial statements.



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

	Enterprise			Governmental
	Sanitary Sewer	Wayne		Activities
	District	County Airport	Total	Internal Service
				Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 1,095,400	\$ 780,641	\$ 1,876,041	\$ 16,930,490
Other	36,284	111,202	147,486	1,559,866
<i>Total Operating Revenues</i>	<u>1,131,684</u>	<u>891,843</u>	<u>2,023,527</u>	<u>18,490,356</u>
<b>Operating Expenses</b>				
Personal Services	193,021	263,539	456,560	561,420
Contractual Services	667,331	-	667,331	1,544,436
Materials and Supplies	13,314	284,828	298,142	-
Claims	-	-	-	15,168,659
Depreciation	473,914	530,212	1,004,126	-
Other	134,609	117,844	252,453	91,234
<i>Total Operating Expenses</i>	<u>1,482,189</u>	<u>1,196,423</u>	<u>2,678,612</u>	<u>17,365,749</u>
<i>Operating Income (Loss)</i>	<u>(350,505)</u>	<u>(304,580)</u>	<u>(655,085)</u>	<u>1,124,607</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	10,247	10,306	20,553	-
Intergovernmental	400,669	-	400,669	-
Lease Revenue	-	86,743	86,743	-
Interest and Fiscal Charges	(64,924)	-	(64,924)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>345,992</u>	<u>97,049</u>	<u>443,041</u>	<u>-</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(4,513)</u>	<u>(207,531)</u>	<u>(212,044)</u>	<u>1,124,607</u>
Transfers In	210,000	-	210,000	-
<i>Change in Net Position</i>	<u>205,487</u>	<u>(207,531)</u>	<u>(2,044)</u>	<u>1,124,607</u>
<i>Net Position Beginning of Year, Restated</i>	<u>10,065,323</u>	<u>9,853,950</u>	<u>19,919,273</u>	<u>(2,863,023)</u>
<i>Net Position End of Year</i>	<u>\$ 10,270,810</u>	<u>\$ 9,646,419</u>	<u>\$ 19,917,229</u>	<u>\$ (1,738,416)</u>

See accompanying notes to the basic financial statements.

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

	Enterprise Funds			Governmental Activities
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Received from Charges for Services	\$ 1,096,382	\$ 790,692	\$ 1,887,074	\$ 16,956,034
Cash Received from Special Assessments	38,545	-	38,545	-
Cash Received from Other Operating Receipts	36,284	108,909	145,193	1,559,866
Cash Payments to Employees for Personal Services	(289,184)	(247,070)	(536,254)	(162,986)
Cash Payments for Contractual Services	(869,661)	-	(869,661)	(1,561,369)
Cash Payments for Materials and Supplies	(13,314)	(356,896)	(370,210)	-
Cash Payments for Claims	-	-	-	(15,869,946)
Cash Payments for Other Expenses	(134,576)	(116,322)	(250,898)	(69,356)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(135,524)</u>	<u>179,313</u>	<u>43,789</u>	<u>852,243</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental Revenue	430,308	-	430,308	-
Transfers In	210,000	-	210,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>640,308</u>	<u>-</u>	<u>640,308</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of Capital Assets	(341,950)	(377,706)	(719,656)	-
Lease Revenue	-	86,743	86,743	-
Principal Payments on Debt Retirement	(191,564)	-	(191,564)	-
Interest Payments on Debt	(64,923)	-	(64,923)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(598,437)</u>	<u>(290,963)</u>	<u>(889,400)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>				
Lease Interest Revenue	-	10,306	10,306	-
<i>Net Cash Provided by Investing Activities</i>	<u>-</u>	<u>10,306</u>	<u>10,306</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(93,653)	(101,344)	(194,997)	852,243
<i>Cash and Investments Beginning of Year</i>	<u>1,275,771</u>	<u>534,006</u>	<u>1,809,777</u>	<u>2,142,845</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,182,118</u>	<u>\$ 432,662</u>	<u>\$ 1,614,780</u>	<u>\$ 2,995,088</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (350,505)	\$ (304,580)	\$ (655,085)	\$ 1,124,607
Adjustments:				
Depreciation	473,914	530,212	1,004,126	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	982	29,668	30,650	-
Due from Other Governments	-	(9,643)	(9,643)	-
Special Assessment Receivable	38,545	-	38,545	-
Net OPEB Asset	(7,648)	(7,648)	(15,296)	(137,665)
Deferred Outflows - Pension/OPEB	105,043	60,297	165,340	107,243
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(116,870)	(82,813)	(199,683)	4,945
Accrued Wages and Benefits	(344)	2,496	2,152	575
Compensated Absences Payable	(33,075)	5,781	(27,294)	(7,301)
Due to Other Governments	(2,618)	(208)	(2,826)	(5,815)
Claims Payable	-	-	-	(701,287)
Unearned Revenue	-	-	-	25,544
Net Pension Liability	(362,141)	(45,552)	(407,693)	446,430
Net OPEB Liability	(10,967)	(5,483)	(16,450)	(76,767)
Deferred Inflows - Pension/OPEB	130,160	6,786	136,946	71,734
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ (135,524)</u>	<u>\$ 179,313</u>	<u>\$ 43,789</u>	<u>\$ 852,243</u>

See accompanying notes to the basic financial statements.

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

	<u>Custodial</u>
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$ 17,886,557
Cash and Cash Equivalents in Segregated Accounts	1,579,041
Receivables:	
Sales Tax	42,422
Property Taxes	248,154,239
Due from Other Governments	<u>4,819,439</u>
<i>Total Assets</i>	<u>272,481,698</u>
<b>Liabilities</b>	
Due to Other Governments	<u>9,794,078</u>
<i>Total Liabilities</i>	<u>9,794,078</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes Levied for the Next Year	<u>163,779,541</u>
<i>Total Deferred Inflows of Resources</i>	<u>163,779,541</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	<u>98,908,079</u>
<i>Total Net Position</i>	<u><u>\$ 98,908,079</u></u>

See accompanying notes to the basic financial statements.

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

	<u>Custodial</u>
<b>Additions</b>	
Intergovernmental	\$ 7,879,358
Amounts Received as Fiscal Agent	18,988,416
Licenses, Permits & Fees for Other Governments	21,192,484
Fines & Forfeitures for Other Governments	8,915,874
Property Tax Collections for Other Governments	<u>193,927,399</u>
<i>Total Additions</i>	<u>250,903,531</u>
 <b>Deductions</b>	
Distributions as Fiscal Agent	19,948,817
Distributions of State Funds to Other Governments	7,860,354
Licenses, Permits & Fees Distributions to Other Governments	25,407,434
Fines & Forfeitures Distributions to Other Governments	4,723,359
Property Tax Distributions to Other Governments	<u>180,876,302</u>
<i>Total Deductions</i>	<u>238,816,266</u>
 <i>Change in Net Position</i>	 12,087,265
 <i>Net Position Beginning of Year</i>	 <u>86,820,814</u>
 <i>Net Position End of Year</i>	 <u><u>\$ 98,908,079</u></u>

See accompanying notes to the basic financial statements.

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

**NOTE 1 - DESCRIPTION OF THE COUNTY**

Wayne County, Ohio (the “County”) was created in 1812. The County is governed by a Board of three commissioners elected by the voters of the County. The county commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are: the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges, a probate court judge, and two county municipal court judges.

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

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

Following are the most significant of the County’s accounting policies.

**A. Reporting Entity**

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2024.

***JOINT VENTURES WITHOUT EQUITY INTEREST***

*Multi-County Juvenile Attention Center (“Center”)* - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

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

*Stark, Tuscarawas, and Wayne Joint Solid Waste Management District (“District”)* - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

*Multi-County Community Mental Health District (“District”)* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

**JOINTLY GOVERNED ORGANIZATIONS**

*Stark Regional Community Corrections Center (“S.R.C.C.C.”)* - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

*Medway Drug Enforcement Agency (“MEDWAY DEA”)* - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. Wayne County residents support this Agency with a voted permanent tax levy.

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

*North East Ohio Network (“NEON”)* – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff.

**RELATED ORGANIZATIONS**

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees.

*Wayne County Park District (“District”)* – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

*Wayne Metropolitan Housing Authority (“Authority”)* – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority.

*Public Entity Risk Consortium (“PERC”)* – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000 per occurrence for real and personal property, \$500,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

**EXCLUDED OTHER GOVERNMENTS**

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of public funds, the Treasurer invests public monies held on deposit in the County Treasury.

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

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement Nos. 14, 39, and 61, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the custodial funds.

Wayne County Soil and Water Conservation District  
Wayne County Mental Health and Recovery Board  
Wayne County District Board of Health

Information in the notes to the basic financial statements is applicable to the primary government.

**B. Basis of Presentation**

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

***Government-wide Financial Statements*** - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for custodial funds. The activities of the internal service funds, and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Other interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

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

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



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

**C. Fund Accounting**

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

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

*General* - 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.

*Motor Vehicle and Gas Tax* - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

*County Board of Developmental Disabilities (DD)* - This fund accounts for the operation of a school for the developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

*Job and Family Services* - This fund accounts for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers for medical assistance, and for certain public social services.

*Wayne County Care Center* - This fund accounts for revenue received from a countywide tax levy, Medicaid and charges for services to provide for the room, board and care of the indigent elderly population of the County.

*Children Services Board* - This fund accounts for revenue received from countywide tax levies, federal and state grants, and support collections. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

*State and Local Fiscal Recovery* - This fund accounts for revenue received from the American Rescue Plan Act to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers.

*County Building Construction* - This fund accounts for bond proceeds, grants, investment income and transfers from other funds, which are used to acquire, construct, or improve County buildings.

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

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

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

**Enterprise Funds** - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise funds:

*Sanitary Sewer District* - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Wayne County. The costs of providing these services are financed primarily through user charges. The sanitary sewer district has its own facilities and rate structure.

*Wayne County Airport* - This fund accounts for services, maintenance and operations at the Airport. The costs of providing these services are financed primarily through fuel and hangar rental charges.

**Internal Service Funds** - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on a self-funded health insurance program for employees of the County and several governmental units within the County, and worker's compensation for County employees only.

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County's only fiduciary funds are custodial funds. The County's custodial funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

#### **D. Measurement Focus**

**Government-wide Financial Statements** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

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

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

Like the government-wide statements, all proprietary and fiduciary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about 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.

**E. Basis of Accounting**

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6).

Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

***Deferred Inflows of Resources and Deferred Outflows of Resources*** - In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, leases, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 13 and 14).

The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease.

Unearned revenue reported on the statement of fund net position represents receipt of American Rescue Plan Act (ARPA) funds.

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

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

## **F. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than custodial funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued in the current year. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

Budgetary information for certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained.

**G. Cash and Investments**

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

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balances in these accounts are presented in the basic financial statements as “cash and investments with fiscal agents” and represents monies held for the County.

Except for nonparticipating investment contracts, investments are reported at fair value. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

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

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant’s accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For the current year, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

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

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund amounted to \$5,141,312, which includes \$4,649,529 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

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

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

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost, on a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

#### **I. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The County is reporting intangible right to use assets related to leased buildings, equipment, vehicles and subscription assets. 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. Amortization is computed using the straight-line method over the asset's useful life.

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

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	<i>15-20 years</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>
<i>Intangibles</i>	<i>3-15 years</i>	<i>-</i>

Up until the implementation of GASB Statement No. 89 for the year ending 2019, the County has capitalized interest on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. Prior to 2020, the County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

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

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

**K. Compensated Absences**

The County recognizes a liability for compensated absences for the 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 under the last-in-first-out flow assumption. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated based on Collective Bargaining agreements and statutory requirements. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent

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

payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts “matured compensated absences payable” in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

A County employee under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

In order to be eligible, the employee must be an active employee of the County at the time of conversion (no later than January 31 of the calendar year following the conversion request.) The time of conversion for the purposes of this policy shall mean the date on which payment for the leave time converted takes place, i.e., the second pay date in January.

In order to convert sick leave the employee must have a minimum balance of 960 hours of accumulated sick leave plus the amount they wish to convert. In order to convert vacation leave the employee must have enough vacation leave accumulated to cover the number of hours converted up to 80 hours plus a balance of 40 hours that is not converted. All hours must be available on the annual application date.

An eligible employee may convert any combination of sick and/or vacation leave, subject to the regulations, up to the maximum 80 hours of each type of pay. Leave shall be converted on a last in, first out basis. The maximum amount of converted sick and/or vacation leave that can be considered earnable salary under OPERS is the amount the employee earns in one calendar year, less any amounts taken during the calendar year.

Conversion of sick and vacation leave will result in a permanent deduction of the converted hours from the participating employees’ appropriate leave balance at the time of conversion. Conversion will not affect an employee’s eligibility for sick leave upon retirement. However, once an employee converts sick leave upon retirement, all sick leave credit accrued is eliminated.

Additional sick and vacation leave accrual will not be earned from converted sick and vacation leave. Standard deductions are required by law, including OPERS deductions, if applicable, will be made.

#### **L. Prepaid Items**

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

#### **M. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements; and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However,



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claims and judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds, leases, subscriptions and other long-term obligations are recognized as a liability on the fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

**N. Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues. 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/transfers in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**O. Fund Balance**

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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*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 policies of the County. The County has by resolution authorized the Auditor to assign fund balance. The County may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

*Unassigned* – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

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

**P. Operating Revenues and Expenses**

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

**Q. Capital Contributions**

Contributions of capital in the government-wide and proprietary fund financial statements arise from donations by developers, transfers of capital assets from governmental types, grants restricted for capital construction, and special assessments.

**R. Net Position**

Net position represents the difference between assets and deferred outflows of resources and 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 borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. At year-end, there was no net position restricted for enabling legislation.

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

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**S. Estimates**

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

***Implementation of New Accounting Principles***

For the year ended December 31, 2024, the County has implemented certain provisions of GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 did not have an effect on the financial statements of the County.

GASB Statement No. 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide a more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessment accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the County.

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences to promote consistency and better meet the information needs of financial statement users. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. These changes were incorporated into the County's 2024 financial statements; however, there was no effect on beginning net position.

**NOTE 3 – FUND BALANCE**

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

**Wayne County, Ohio**  
**Notes to the Basic Financial Statements**  
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	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Care Center	Children's Service Board	State & Local Fiscal Recovery	County Building Construction	Other Governmental Funds	Total
Nonspendable for:										
Unclaimed Monies	\$ 230,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,581
Prepays	28,448	-	16,421	-	4,754	36,887	-	-	8,734	95,244
Inventory	62,846	91,113	19,021	23,832	11,172	8,517	-	-	-	216,501
Total Nonspendable	321,875	91,113	35,442	23,832	15,926	45,404	-	-	8,734	542,326
Restricted for:										
Human Services	-	-	21,960,487	1,470,787	1,876,326	8,319,731	-	-	1,682,013	35,309,344
Public Works	-	2,946,870	-	-	-	-	-	-	573,854	3,520,724
Real Estate	-	-	-	-	-	-	-	-	2,763,157	2,763,157
Care Center	-	-	-	-	-	-	-	1,329,017	-	1,329,017
Developmental Disabilities	-	-	-	-	-	-	-	47,530	-	47,530
Health Services	-	-	-	-	-	-	-	-	193,827	193,827
Community Development	-	-	-	-	-	-	-	-	670,065	670,065
Public Safety	-	-	-	-	-	-	-	-	4,270,009	4,270,009
Computer	-	-	-	-	-	-	-	-	76,011	76,011
Other Purposes	-	-	-	-	-	-	-	-	1,224,224	1,224,224
Total Restricted	-	2,946,870	21,960,487	1,470,787	1,876,326	8,319,731	-	1,376,547	11,453,160	49,403,908
Committed for:										
Capital Projects	-	-	-	-	-	-	-	22,420,386	404,248	22,824,634
Employee Benefits	1,631,067	-	-	-	-	-	-	-	-	1,631,067
Landfill	400,000	-	-	-	-	-	-	-	-	400,000
Debt Service	-	-	-	-	-	-	-	-	727	727
Total Committed	2,031,067	-	-	-	-	-	-	22,420,386	404,975	24,856,428
Assigned for:										
Legislative & Executive	368,144	-	-	-	-	-	-	-	-	368,144
Judicial	289,488	-	-	-	-	-	-	-	-	289,488
Public Safety	252,202	-	-	-	-	-	-	-	-	252,202
Health	103,429	-	-	-	-	-	-	-	-	103,429
Human Services	143,088	-	-	-	-	-	-	-	-	143,088
Economic Development	1,098	-	-	-	-	-	-	-	-	1,098
Public Works	9,800	-	-	-	-	-	-	-	-	9,800
Subsequent Year Appropriations	5,428,455	-	-	-	-	-	-	-	-	5,428,455
Other Purposes	453,910	-	-	-	-	-	-	-	-	453,910
Total Assigned	7,049,614	-	-	-	-	-	-	-	-	7,049,614
Unassigned	4,659,014	-	-	-	-	-	(13,127)	-	(417)	4,645,470
Total Fund Balance	\$ 14,061,570	\$ 3,037,983	\$21,995,929	\$ 1,494,619	\$1,892,252	\$8,365,135	\$ (13,127)	\$ 23,796,933	\$ 11,866,452	\$ 86,497,746

The following funds had a deficit fund balance:

	Deficit
State & Local Fiscal Recovery	\$ 13,127
<b>Non-Major Governmental Funds</b>	
Marriage License Fees	417
<b>Total</b>	<b>\$ 13,544</b>

The Health Care internal service fund and the Undivided Auto custodial fund also had a deficit fund balance of \$1,977,340 and \$72,191, respectively.

#### NOTE 4 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two categories.

Active deposits are public deposits necessary to meet the current demands on the treasury. Such 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.

Inactive deposits are public deposits that Commissioners has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of

**Wayne County, Ohio**  
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Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing 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 fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances for a period not to exceed one hundred and eighty days and commercial papers not to exceed two hundred seventy days from the purchase date in any amount not to exceed 40 percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County and must be purchased with the expectation that it will be held to maturity.

**A. Deposits with Financial Institutions**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$16,880,623 of the County's bank balance of \$18,251,632 was exposed to custodial credit risk because it was uninsured and collateralized. The County's financial institution was approved for a reduced collateral rate of 102 percent through the Ohio Pooled Collateral System.

**Wayne County, Ohio**  
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**Custodial Credit Risk** The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At year-end the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$10,013 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**B. Investments**

As current year-end the County had the following investments and maturities:

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities			Percent of Total
			12 Months or Less	12 to 36 Months	More Than 36 Months	
	Net Asset Value (NAV):					
AAAm	STAR Ohio	\$ 1,806,957	\$ 1,806,957	\$ -	\$ -	1.35%
AAAm	Money Market	887,442	887,442	-	-	0.66%
	Fair Value:					
A1	Foreign Securities	984,592	587,232	397,360	-	0.73%
AA+	Municipal Bonds	1,233,113	-	-	1,233,113	0.92%
AA+	FAMC	6,581,858	-	3,910,764	2,671,094	4.90%
AA+	FFCB	27,302,322	1,908,869	7,870,014	17,523,439	20.34%
AA+	FHLMC MTN	4,875,512	3,878,272	997,240	-	3.63%
AA+	FHLB	19,746,741	1,252,725	15,117,537	3,376,479	14.71%
AA+	FNMA	2,389,568	2,389,568	-	-	1.78%
N/A	US Treasury Notes	46,013,096	3,480,605	25,690,595	16,841,896	34.27%
N/A	Negotiable Certificates of Deposit	8,910,937	3,308,318	3,582,955	2,019,664	6.64%
A+/A-1	Commercial Paper	13,514,818	13,514,818	-	-	10.07%
	Total Investments	<u>\$ 134,246,956</u>	<u>\$33,014,806</u>	<u>\$57,566,465</u>	<u>\$ 43,665,685</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2024. The County's investments measured at fair value are level 2 valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

**Wayne County, Ohio**  
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**Interest Rate Risk** The County's investment policy states that investments will be conducted as specified in the Ohio Revised Code (ORC) Section 135.35 or other relevant sections as amended. The investment policy generally limits security purchases to those that mature within five years of the purchase date unless matched to a specific liability. The investments during the year and as of year end are summarized in the table above.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2024, is 27 days.

**Credit Risk** The County's investments policy limits purchases to those allowed by the ORC, which are designed to mitigate risks. The County's investment credit ratings are summarized in the table above.

**Concentration of Credit Risk** The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage's in the table above.

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund Transfers**

Interfund transfers for the current year consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out		
	General Fund	Motor Vehicle and Gas Tax	Total
County Building Construction	3,800,000	-	3,800,000
Other Governmental funds	774,000	20,150	794,150
Sanitary Sewer Fund	210,000	-	210,000
	<u>\$ 4,784,000</u>	<u>\$ 20,150</u>	<u>\$ 4,804,150</u>

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service.

**Wayne County, Ohio**  
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**B. Interfund balances**

Due from/to other funds for the current year are as follows, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds					Total
	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	
General Fund	\$ -	\$ 37,609	\$ -	\$ 111,445	\$ 29,961	\$ 179,015
County Board of Developmental Disabilities (DD)	-	-	-	25,001	-	25,001
Children Services Board	18,583	-	-	-	-	18,583
Sanitary Sewer District	-	-	3,761	-	-	3,761
	<u>\$ 18,583</u>	<u>\$ 37,609</u>	<u>\$ 3,761</u>	<u>\$ 136,446</u>	<u>\$ 29,961</u>	<u>\$ 226,360</u>

All balances resulted from the time lag between the dates that (1) interfund services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

**NOTE 6 - PROPERTY TAXES**

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

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was \$10.60 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 3,694,016,870
Public Utilities - Personal	570,311,170
Total Assessed Value	<u>\$ 4,264,328,040</u>



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

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2024 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), leases, and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds.

The CDBG loans made to small businesses for development projects are not expected to be collected within the subsequent year (by agreement).

**NOTE 8 - LEASES RECEIVABLE**

As of December 31, 2024 the County has leases for land of the Airport enterprise fund and a lease of office space within a building of the Airport enterprise fund building. The leases have various commencing dates as early as 2003 and various maturity dates through 2037. The County is reporting a lease receivable of \$517,534 in the airport enterprise fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. In 2024, the County entered into additional leases in the Airport enterprise fund. For 2024, the County reported lease revenue of \$86,743 and interest revenue of \$10,603.

A summary of future payments to be received is as follows:

	<u>Principal</u>	<u>Interest</u>
2025	\$ 77,959	\$ 6,948
2026	75,690	9,863
2027	73,997	12,845
2028	70,995	15,404
2029	69,390	18,286
2030-2034	145,364	56,593
2035-2036	4,139	2,990
	<u>517,534</u>	<u>122,929</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 9 - CAPITAL ASSETS**

Capital assets for governmental activities for the current year was as follows:

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated/amortized:				
Land	\$ 3,975,750	\$ 91,662	\$ -	\$ 4,067,412
Construction in progress	<u>3,668,626</u>	<u>7,058,905</u>	<u>(2,866,823)</u>	<u>7,860,708</u>
Total capital assets, not being depreciated/amortized:	7,644,376	7,150,567	(2,866,823)	11,928,120
Capital assets, being depreciated/amortized:				
Building and improvements	54,226,274	-	-	54,226,274
Equipment	16,384,110	1,417,274	(511,972)	17,289,412
Intangibles	2,127,294	-	(404,945)	1,722,349
Subscription Based Information Technology Arrangements	1,043,997	150,081	-	1,194,078
Infrastructure	<u>110,622,458</u>	<u>1,779,398</u>	<u>-</u>	<u>112,401,856</u>
Total capital assets, being depreciated/amortized:	184,404,133	3,346,753	(916,917)	186,833,969
Less: accumulated depreciation/amortization				
Building and improvements	(32,881,841)	(993,545)	-	(33,875,386)
Equipment	(12,638,477)	(1,188,401)	511,972	(13,314,906)
Intangibles	(1,661,661)	(112,729)	404,945	(1,369,445)
Subscription Based Information Technology Arrangements	(104,070)	(260,087)	-	(364,157)
Infrastructure	<u>(71,106,070)</u>	<u>(2,456,614)</u>	<u>-</u>	<u>(73,562,684)</u>
Total accumulated depreciation/amortization	<u>(118,392,119)</u>	<u>(5,011,376)</u>	<u>916,917</u>	<u>(122,486,578)</u>
Total capital assets being depreciated/amortized, net	<u>66,012,014</u>	<u>(1,664,623)</u>	<u>-</u>	<u>64,347,391</u>
Governmental activities capital assets, net	<u>\$ 73,656,390</u>	<u>\$ 5,485,944</u>	<u>\$ (2,866,823)</u>	<u>\$ 76,275,511</u>

Depreciation/Amortization expense was charged to governmental activity functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 460,018
Judicial	727,063
Public Safety	455,450
Public Works	2,957,518
Health	57,129
Human Services	354,198
Total Depreciation Expense	<u>\$ 5,011,376</u>

**Wayne County, Ohio**  
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Capital assets for business-type activities for the current year was as follows:

<b>Business-Type Activities</b>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	99,650	341,950	-	441,600
Total capital assets, not being depreciated:	2,243,562	341,950	-	2,585,512
Capital assets, being depreciated:				
Building and improvements	10,417,285	201,005	-	10,618,290
Equipment	459,764	176,701	(12,333)	624,132
Infrastructure:				
Sewer mains	9,015,079	-	(3,500)	9,011,579
Airport	9,649,706	-	-	9,649,706
Total capital assets, being depreciated:	29,541,834	377,706	(15,833)	29,903,707
Less: accumulated depreciation				
Building and improvements	(4,113,511)	(283,084)	-	(4,396,595)
Equipment	(270,951)	(31,210)	-	(302,161)
Infrastructure:				
Sewer mains	(3,052,781)	(217,423)	-	(3,270,204)
Airport	(2,659,813)	(472,409)	-	(3,132,222)
Total accumulated depreciation	(10,097,056)	(1,004,126)	-	(11,101,182)
Total capital assets being depreciated, net	19,444,778	(626,420)	(15,833)	18,802,525
Business-type activities capital assets, net	\$ 21,688,340	\$ (284,470)	\$ (15,833)	\$ 21,388,037

**NOTE 10 – LONG-TERM OBLIGATIONS**

The County's long-term obligations at year-end and a schedule of current year activity follow:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
Direct Borrowings:					
OPWC loan, 0.0%, Water Tower	\$ 17,500	\$ -	\$ (5,000)	\$ 12,500	\$ 5,000
OPWC loan, 0.0%, Bridge Replacement	37,616	-	(5,786)	31,830	5,786
OPWC loan, 0.0%, Road Resurfacing	6,277	-	(6,277)	-	-
OPWC loan, 0.0%, Road Resurfacing	5,617	-	(3,744)	1,873	1,873
OPWC loan, 0.0%, Road Resurfacing	90,262	-	(10,619)	79,643	10,619
Lease Purchase -Dominion Voting System, 0.0%	312,755	-	(62,551)	250,204	62,551
Subscription Based Information Technology Arrangement	932,971	150,080	(278,325)	804,726	223,476
Total Direct Borrowings	1,402,998	150,080	(372,302)	1,180,776	309,305
Net Pension Liability	63,400,944	-	(9,019,491)	54,381,453	-
Net OPEB Liability	1,080,218	-	(1,080,218)	-	-
Compensated Absences *	3,663,331	-	(341,372)	3,321,959	376,965
Total Governmental Activities	\$ 69,547,491	\$ 150,080	\$ (10,813,383)	\$ 58,884,188	\$ 686,270

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

**Wayne County, Ohio**  
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*For the Year Ended December 31, 2024*

**Direct Borrowings**

*Ohio Public Works Commission (OPWC) Loans:*

An OPWC loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0 percent interest loan will be made by the debt service fund with bi-annual payments of \$2,500. This loan is scheduled to mature on July 1, 2027.

An OPWC loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on July 1, 2030.

An OPWC loan (combined with local funds) financed County Road 52 resurfacing project. The retirement of this 0.0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$6,277. This loan matured on July 1, 2024.

An OPWC loan financed the County Road 52 Resurfacing. The retirement of this 0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$1,872. This loan is scheduled to mature July 1, 2025.

An OPWC loan financed the resurfacing of Elyria Road. The retirement of this 0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$5,310. This loan is scheduled to mature July 1, 2032.

In the event of default, as defined by the OPWC loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

*Lease Purchase (Dominion Voting System)* – In May 2019, the County entered into an agreement with Dominion Voting Systems, Inc. for the acquisition of a voting system and related licenses (see discussion below) and services in the amount of \$562,959 with annual payments of \$62,551 at 0 percent interest, maturing April 2030. Once loan is paid in full, ownership is transferred to the County. This is a sub-lease agreement with the State of Ohio who is providing financing for this acquisition. If payments are not made, the lessor may retake possession of the state financed equipment. Additionally, the lessor has the option to sublease or sell the equipment, holding the County liable for all lease payments and other payments due prior to the effective date of the sublease and for the difference between the rental and other amounts paid by the subleases pursuant to such sublease and the amounts payable by the County pursuant to the lease during the then current lease term.

**Wayne County, Ohio**  
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Principal requirements to retire the direct borrowing loans outstanding at December 31, 2024 are as follows:

Year Ended	Direct Borrowings		
	Dominion		Total
	OPWC	Voting System	
	Principal	Principal	Principal
2025	\$ 23,278	\$ 62,551	\$ 85,829
2026	21,406	62,551	83,957
2027	18,906	62,551	81,457
2028	16,407	62,551	78,958
2029	16,407	-	16,407
2030-2032	29,442	-	29,442
	<u>\$ 125,846</u>	<u>\$ 250,204</u>	<u>\$ 376,050</u>

There is no repayment schedule for net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the funds in which salaries are paid. A majority of this is paid from the County's General fund. For additional information related to the net pension liability and the net OPEB liability see Notes 13 and 14.

**Subscription Liability(ies)** – The County has outstanding subscription-based information technology arrangements. Due to the implementation of GASB 96, these arrangements plus existing prior year subscription-based information technology arrangements have met the criteria of subscription liabilities thus requiring them to be recorded by the County. The future subscription payments were discounted based on the interest rate implicit in the lease or by using the County's incremental borrowing rate. This discount is being amortized using the straight-line method over the life of the arrangements.

Subscription Based Information Technology Arrangements			
Year Ended	Principal	Interest	Total
2025	\$ 223,476	\$ 45,418	\$ 268,750
2026	195,332	47,663	274,147
2027	76,270	15,724	71,750
2028	73,464	18,530	114,184
2029	70,761	21,233	71,750
2030-2032	165,423	64,562	229,985
	<u>\$ 804,726</u>	<u>\$ 213,130</u>	<u>\$ 1,030,566</u>

**Compensated Absences:** These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

**Wayne County, Ohio**  
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Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25 percent of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25 percent of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

The County pays obligations related to employee compensation from the fund benefitting from their service.

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Business-Type Activities</b>					
Direct Borrowings:					
USDA Loan - Batdorf Road (4.25%)	\$ 404,730	\$ -	\$ (16,000)	\$ 388,730	\$ 17,000
OPWC loan:					
Hillcrest WWTP, 0.0%	38,685	-	(4,298)	34,387	4,298
Hillcrest WWTP (Phase II), 0.0%	153,784	-	(12,302)	141,482	12,302
OWDA loans:					
Eastwood WWTP, 0.0%	402,421	-	(67,105)	335,316	67,063
Kidron WWTP, 0.0%	6,642	-	(1,107)	5,535	1,107
Kidron Sanitary Sewer Note, 2.34%	1,397,564	-	(61,258)	1,336,306	62,594
Sanitary Sewer, Series 2022, 2.34%	672,889	-	(29,494)	643,395	30,137
Total Direct Borrowings	<u>3,076,715</u>	<u>-</u>	<u>(191,564)</u>	<u>2,885,151</u>	<u>194,501</u>
Net Pension Liability	949,769	-	(407,693)	542,076	-
Net OPEB Liability	16,450	-	(16,450)	-	-
Compensated Absences	74,617	-	(27,293)	47,324	5,802
Total Business-Type Activities	<u>\$ 4,117,551</u>	<u>\$ -</u>	<u>\$ (643,000)</u>	<u>\$ 3,474,551</u>	<u>\$ 200,303</u>

***Direct Borrowings***

**USDA Loan:** Batdorf Road Sewer Project 2011 was issued at an interest rate of 4.25 percent from the USDA and will mature March 1, 2041. This loan will be retired with user fee revenue of the Sanitary Sewer District funds. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

***OPWC Loans***

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0 percent interest loan will be made by the Sanitary Sewer Fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2033.

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0 percent interest loan will be made by the Sanitary Sewer fund with bi-annual payments of \$6,151. This loan is scheduled to mature July 1, 2036.

**Wayne County, Ohio**  
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In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

***OWDA Loans***

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance the installation of a Supervisory Control and Data Acquisition System at the Kidron WWTP to provide real time telemetry of plant operations. The total amount of the project is \$45,612, with \$22,500 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the Sanitary Sewer fund. This loan is scheduled to mature January 1, 2030.

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of Eastwood Wastewater Collection and Treatment Plant. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the Sanitary Sewer fund.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

*Revenue Bonds:* Proceeds of the 2004 Sewer System Revenue Bonds were used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These 2004 Sewer System Revenue Bonds were issued at an interest rate of 4.375 percent from the USDA and will mature in June 2044 and will be retired with user fee revenue of the Sanitary Sewer District fund.

In 2022, the Sewer System Revenue Bonds were refinanced through OWDA. The balance of \$711,898 was refinanced at an interest rate of 2.34 percent and will mature in July 2042. Principal retirements will be paid from the Sanitary Sewer District fund.

*Sanitary Sewer Improvement Bonds:* In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125 percent and will mature in 2045 with pledged user fee revenue of the Sanitary Sewer District fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

In 2022, the Sanitary Sewer Improvement Bond were refinanced through OWDA. The balance of \$1,478,585 was refinanced at an interest rate of 2.34 percent and will mature in July 2042. Principal retirements will be paid from the Sanitary Sewer District fund.

**Wayne County, Ohio**  
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*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2023, are as follows:

Year Ended	Direct Borrowings			
	USDA Loan		OWDA	
	Principal	Interest	Principal	Interest
2025	\$ 17,000	\$ 16,521	\$ 160,901	\$ 45,787
2026	18,000	15,799	163,083	43,603
2027	18,000	15,034	165,316	41,369
2028	19,000	14,269	167,604	39,083
2029	20,000	13,461	169,945	36,742
2030-2034	113,000	53,749	545,949	146,627
2035-2039	138,000	27,866	613,295	79,289
2040-2042	45,730	2,570	334,459	11,830
	<u>\$ 388,730</u>	<u>\$ 159,269</u>	<u>\$ 2,320,552</u>	<u>\$ 444,330</u>

	OPWC		Total	
	Principal	Interest	Principal	Interest
2025	\$ 16,600	\$ -	\$ 194,501	\$ 62,308
2026	16,600	-	197,683	59,402
2027	16,601	-	199,917	56,403
2028	16,601	-	203,205	53,352
2029	16,602	-	206,547	50,203
2030-2034	74,411	-	733,360	200,376
2035-2039	18,454	-	769,749	107,155
2040-2042	-	-	380,189	14,400
	<u>\$ 175,869</u>	<u>\$ -</u>	<u>\$ 2,885,151</u>	<u>\$ 603,599</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County.

**NOTE 11 – NOTES PAYABLE**

Notes payable consisted of jail facilities improvement notes. The notes have a term of one year or less, and were issued to finance improvements to County's jail facility. The notes are dated December 18, 2024, and are due December 18, 2025, at an interest rate of 3.50 percent. The notes will be retired with operational revenues of the debt service fund at maturity.

	Outstanding 12/31/2023	Increase	Decrease	Outstanding 12/31/2024
Jail Facilities Improvement Note, Series 2024	<u>\$ -</u>	<u>\$ 30,126,300</u>	<u>\$ -</u>	<u>\$ 30,126,300</u>



**Wayne County, Ohio**  
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**NOTE 12 - RISK MANAGEMENT**

*General Insurance:* The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance.

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

*Health Care Self-Insurance:* The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the Health Care Self-insurance Internal Service fund by all other funds represent 80 percent of the entire premium with the remaining amount paid by the employees.

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,078,000 reported in the Health Care Internal Service fund at December 31, 2024, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family medical coverage range from \$709 to \$2,250. Changes in the fund's liability amount in 2024 and 2023 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2024	\$ 1,768,000	\$ 15,155,019	\$ (15,845,019)	\$ 1,078,000
2023	1,376,000	13,926,188	(13,534,188)	1,768,000

*Workers Compensation Self-Insurance:* Effective July 1, 2011 Wayne County was approved by the State of Ohio to participate in its Workers Compensation Self Insured program. Wayne County self-insures claims for lost time and medical payments for employee accidents and injuries that occur after July 1, 2011. All claims for accidents or injuries that occurred prior to July 1, 2011 are still handled under the County's old experience rated program with the State of Ohio.

The County is responsible for investigating all accidents and overseeing all claims for workers compensation.

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The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2024 and 2023 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2024	\$ 18,541	\$ 13,640	\$ (24,927)	\$ 7,254
2023	22,127	5,654	(9,240)	18,541

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

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

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

Pensions and OPEB are a component of exchange transactions – between an employer and its employees — of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The

**Wayne County, Ohio**  
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Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (asset)* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contributions outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 14 for the OPEB disclosures.

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

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. Substantially all 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 and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

State and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

When a benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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

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

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,163,391 for 2024. Of this amount, \$483,612 is reported as due to other governments.

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

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

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

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

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

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

The Combined plan offers features of both the DB Plan and the DC Plan. In the Combined plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2023, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employee and employer rates are 14 percent of covered payroll. The 2024 contribution rates were equal to the statutory maximum rates.

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contribution to STRS was \$71,422 for 2024.

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

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. STRS net pension liability was measured as of June 30, 2024, and 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 contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.207054%	0.003721%	
Prior Measurement Period	0.214346%	0.004796%	
Change in Proportion	<u>-0.007292%</u>	<u>-0.001075%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 54,207,585	\$ 715,944	\$ 54,923,529
Pension Expense	\$ 5,326,915	\$ (21,079)	\$ 5,305,836

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 10,941,400	\$ -	\$ 10,941,400
Differences between Expected and			
Actual Experience	885,977	45,085	931,062
Changes of Assumptions	-	32,993	32,993
Changes in Proportionate Share and			
Differences in Contributions	563,794	24,159	587,953
County Contributions Subsequent			
to the Measurement Date	<u>5,163,391</u>	<u>34,864</u>	<u>5,198,255</u>
Total Deferred Outflows of Resources	<u>\$ 17,554,562</u>	<u>\$ 137,101</u>	<u>\$ 17,691,663</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ -	\$ 392	\$ 392
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	-	61,559	61,559
Changes of Assumptions	-	24,834	24,834
Changes in Proportionate Share and			
Differences in Contributions	<u>\$ 1,276,491</u>	<u>206,495</u>	<u>1,482,986</u>
Total Deferred Inflows of Resources	<u>\$ 1,276,491</u>	<u>\$ 293,280</u>	<u>\$ 1,569,771</u>

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\$5,198,255 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 ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2025	\$ 2,279,951	\$ (107,874)	\$ 2,172,077
2026	3,410,558	29,451	3,440,009
2027	6,982,185	(54,433)	6,927,752
2028	(1,558,014)	(58,187)	(1,616,201)
Total	<u>\$ 11,114,680</u>	<u>\$ (191,043)</u>	<u>\$ 10,923,637</u>

**Actuarial Assumptions – OPERS**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

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



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

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

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

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

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 85,337,306	\$ 54,207,585	\$ 28,316,705

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, and June 30, 2022, actuarial valuation, are presented below:

Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

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

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

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

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

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

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

**Discount Rate.** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table represents the County's proportionate share of the net pension liability as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 1,154,943	\$ 715,944	\$ 344,626

**Assumption and Benefit Changes Since the Prior Measurement Date** Retirement rates were extended to younger ages intended to ensure that the ranges in retirement eligibility impacted participants at such ages. Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

**NOTE 14 – DEFINED BENEFIT OPEB PLANS**

See Note 13 for a description of the net OPEB liability.

**Ohio Public Employees Retirement System (OPERS)**

**Plan Description** – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension 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. 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

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the Board in Chapter 145 of the Ohio Revised Code. Retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

OPERS members 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 health care service credit and at least age 52; or

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

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't 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.

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

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

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

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.

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.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2024.

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

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2024, STRS did not allocate any employer contributions to post-employment health care.

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**Net OPEB Asset, OPEB Expense, and Deferred Outflows/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 net OPEB asset for STRS was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.169481%	0.003721%	
Prior Measurement Period	0.173931%	0.004796%	
Change in Proportion	-0.004450%	-0.001075%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (1,529,607)	\$ (70,577)	\$ (1,600,184)
OPEB Expense	\$ (209,511)	\$ (14,192)	\$ (223,703)

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

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 918,616	\$ -	\$ 918,616
Differences between Expected and			
Actual Experience	-	3,068	3,068
Changes of Assumptions	393,798	8,688	402,486
Changes in Proportionate Share and			
Differences in Contributions	47,185	6,723	53,908
Total Deferred Outflows of Resources	<u>\$ 1,359,599</u>	<u>\$ 18,479</u>	<u>\$ 1,378,078</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 217,708	\$ 7,601	\$ 225,309
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	-	3,031	3,031
Changes of Assumptions	657,532	31,832	689,364
Changes in Proportionate Share and			
Differences in Contributions	28,033	1,008	29,041
Total Deferred Inflows of Resources	<u>\$ 903,273</u>	<u>\$ 43,472</u>	<u>\$ 946,745</u>

\$0 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction/addition of the net OPEB asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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*For the Year Ended December 31, 2024*

Year Ending December 31:	OPERS	STRS	Total
2025	\$ (29,628)	\$ (9,857)	\$ (39,485)
2026	81,078	(3,801)	77,277
2027	715,061	(5,385)	709,676
2028	(310,185)	(4,907)	(315,092)
2029	-	(3,833)	(3,833)
Thereafter	-	2,790	2,790
Total	<u>\$ 456,326</u>	<u>\$ (24,993)</u>	<u>\$ 431,333</u>

**Actuarial Assumptions – OPERS**

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

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

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

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 eligible members. Within the Health Care



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future 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 Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

**Discount Rate** A single discount rate of 5.70 percent was used to measure the OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ 840,626	\$ (1,529,607)	\$ (3,493,003)

***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 liability or asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption 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 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health 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 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (1,593,121)	\$ (1,529,607)	\$ (1,457,537)

***Actuarial Assumptions – STRS***

The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Salary Increases	Varies by service from 2.5 percent to 8.5 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent net of investment expense, including inflation
Discount Rate of Return	7.00 percent

<b>Health Care Cost Trend Rate</b>	<b>Initial</b>	<b>Ultimate</b>
Medical		
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-112.22 percent	3.94 percent
Prescription Drug		
Pre-Medicare	8.00 percent	3.94 percent
Medicare	-15.14 percent	3.94 percent

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

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

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

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

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

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

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2023, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (57,383)	\$ (70,577)	\$ (82,058)

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

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (82,833)	\$ (70,577)	\$ (55,837)

**Benefit Term Changes Since the Prior Measurement Date** Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The “statement of revenue, expenditures, and changes in fund balance - budget (non-GAAP basis) and actual” presented for the General fund and major Special Revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are 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 (budgetary basis) rather than restricted, committed, or assigned fund balance (GAAP).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery
GAAP Basis (as reported)	\$ 2,667,322	\$ (48,234)	\$ 1,360,001	\$ 116,955	\$ (945,755)	\$ (1,133,393)	\$ (13,127)
Adjustments:							
Revenue accruals	(1,851,191)	(46,713)	(352,737)	65,331	143,737	(237,831)	(1,301,170)
Expenditure accruals	225,784	(212,661)	27,523	(41,332)	(4,233)	306,604	13,127
Funds budgeted elsewhere**	(100,169)	-	-	-	-	-	-
Encumbrances	(1,598,194)	(904,252)	(361,136)	(409,170)	(209,884)	(238,751)	(964,387)
Budget Basis	<u>\$ (656,448)</u>	<u>\$ (1,211,860)</u>	<u>\$ 673,651</u>	<u>\$ (268,216)</u>	<u>\$ (1,016,135)</u>	<u>\$ (1,303,371)</u>	<u>\$ (2,265,557)</u>

\*\*As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, employee benefit liability fund, certificate of title administration, equipment recorder, sheriff rotary, landfill, sheriff canine donations and victim assistance trust.

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

**NOTE 16 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS**

**A. Grants**

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

**B. Litigation**

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, no liability is anticipated in excess of insurance coverage.

**C. Encumbrances**

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

Fund	Amount
General	\$ 1,179,945
Motor Vehicle and Gas Tax	530,380
County Board of DD	195,541
Job and Family Services	43,090
Care Center	106,409
Children's Service Board	(206,017)
State & Local Fiscal Recovery	964,387
County Building Construction	60,514,347
Nonmajor Governmental	3,100,490
	<u>\$ 66,428,572</u>

**NOTE 17 - LANDFILL**

On December 31, 1998, the County sold the Mt. Eaton Landfill, both the original landfill and the 55.89 acre expansion, as well as a majority of the County-owned assets used to operate the landfill. The sale of the landfill was final and all titles transferred completely on that date.

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. The EPA has certified both landfills are officially closed and in the post closure stage.

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

The County has established a commitment for landfill contingencies, which has been included in the General fund for Annual Comprehensive Financial Report (ACFR) presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2024, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

**NOTE 18 – PIPELINES**

The Rover and Nexus pipelines have filed appeals with the Ohio Board of Tax Appeal regarding taxes owed the County. During 2024, Rover appealed its case to the Ohio Supreme Court while the Ohio Supreme Court turned down the Nexus appeal. As of December 31, 2024 outstanding delinquent taxes reported within the County Undivided Taxes custodial fund are \$92,484,881 related to this appeal.

**NOTE 19 – ASSET RETIREMENT OBLIGATIONS**

Ohio Revised Code (ORC) Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval, including the retirement or abandonment of certain sewer-related assets. Through this permitting process, the County would be responsible to address any public safety issues associated with retiring or abandoning these sewer-related assets. In accordance with ORC Section 6111.44, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, there is significant uncertainty as to what public safety issues would need to be addressed. Based on this uncertainty, the ARO amount is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

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**Wayne County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Last Ten Years*

	2024	2023	2022	2021
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.207054%	0.214346%	0.210255%	0.208181%
County's Proportionate Share of the Net Pension Liability	\$ 54,207,585	\$ 63,317,902	\$ 18,293,036	\$ 30,827,074
County's Covered Payroll	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	184.59%	195.95%	61.46%	107.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.003721%	0.004796%	0.004601%	0.004633%
County's Proportionate Share of the Net Pension Liability	\$ 715,944	\$ 1,032,811	\$ 1,022,700	\$ 592,385
County's Covered Payroll	\$ 576,643	\$ 614,479	\$ 595,107	\$ 608,264
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	124.16%	168.08%	171.85%	97.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.02%	78.90%	87.80%

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the pension system's prior fiscal year.

See accompanying notes to the required supplementary information.



	2020		2019		2018		2017		2016		2015
	0.203405%		0.204107%		0.206891%		0.200428%		0.207947%		0.208289%
\$	40,204,378	\$	55,900,685	\$	32,457,187	\$	46,388,628	\$	36,019,025	\$	25,192,789
\$	27,367,653	\$	26,524,055	\$	26,276,171	\$	26,688,779	\$	24,753,129	\$	24,590,085
	146.90%		210.75%		123.52%		173.81%		145.51%		102.45%
	82.17%		74.70%		84.66%		77.25%		81.08%		86.45%
	0.005302%		0.004443%		0.004467%		0.004423%		0.005017%		0.00627%
\$	1,282,936	\$	982,501	\$	982,094	\$	1,050,681	\$	1,679,334	\$	1,731,839
\$	590,457	\$	506,843	\$	498,357	\$	501,214	\$	601,343	\$	643,289
	217.28%		193.85%		192.07%		209.63%		279.26%		269.22%
	75.50%		77.40%		77.30%		75.30%		66.80%		72.10%

**Wayne County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - Pension*  
*Last Ten Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 5,163,391	\$ 4,226,684	\$ 4,662,302	\$ 4,290,415
Contributions in Relation to the Contractually Required Contribution	<u>(5,163,391)</u>	<u>(4,226,684)</u>	<u>(4,662,302)</u>	<u>(4,290,415)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 36,067,019	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179
Contributions as a Percentage of Covered Payroll	14.32%	14.39%	14.43%	14.42%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 71,422	\$ 80,730	\$ 86,027	\$ 83,315
Contributions in Relation to the Contractually Required Contribution	<u>(71,422)</u>	<u>(80,730)</u>	<u>(86,027)</u>	<u>(83,315)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 510,157	\$ 576,643	\$ 614,479	\$ 595,107
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 4,121,521	\$ 3,970,247	\$ 3,848,472	\$ 3,552,821	\$ 3,340,705	\$ 3,095,441
<u>(4,121,521)</u>	<u>(3,970,247)</u>	<u>(3,848,472)</u>	<u>(3,552,821)</u>	<u>(3,340,705)</u>	<u>(3,095,441)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 28,576,822	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129
14.42%	14.51%	14.51%	13.52%	12.52%	12.51%
\$ 85,157	\$ 82,664	\$ 70,958	\$ 69,770	\$ 70,170	\$ 84,188
<u>(85,157)</u>	<u>(82,664)</u>	<u>(70,958)</u>	<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

**Wayne County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)*  
*Last Eight Years (1)*

	2024	2023	2022	2021
<b>Ohio Public Employees' Retirement System (OPERS)</b>				
County's Proportion of the Net OPEB Liability (Asset)	0.169481%	0.173931%	0.210081%	0.208563%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (1,529,607)	\$ 1,096,668	\$ (6,580,058)	\$ (3,715,716)
County's Covered Payroll	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.21%	3.39%	-22.11%	-13.00%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	107.76%	94.79%	128.23%	115.57%
<b>State Teachers Retirement System (STRS)</b>				
County's Proportion of the Net OPEB Liability (Asset)	0.003721%	0.004796%	0.004601%	0.004633%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (70,577)	\$ (93,275)	\$ (119,122)	\$ (97,685)
County's Covered Payroll	\$ 576,643	\$ 614,479	\$ 595,107	\$ 608,264
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-12.24%	-15.18%	-142.98%	-16.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	158.01%	168.52%	230.70%	174.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the pension system's prior fiscal year.

See accompanying notes to the required supplementary information.

	2020		2019		2018		2017
	0.203536%		0.203644%		0.205185%		0.202123%
\$	28,113,609	\$	26,550,370	\$	22,281,580	\$	20,415,110
\$	27,367,653	\$	26,524,055	\$	26,276,171	\$	26,688,779
	102.73%		100.10%		84.80%		76.49%
	47.80%		46.33%		54.14%		54.04%
	0.005302%		0.004443%		0.004467%		0.004423%
\$	(93,186)	\$	(73,587)	\$	(71,780)	\$	172,567
\$	590,457	\$	506,843	\$	498,357	\$	501,214
	-15.78%		-14.52%		-14.40%		34.43%
	182.10%		174.70%		176.00%		47.10%

See accompanying notes to the required supplementary information.

**Wayne County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - OPEB*  
*Last Ten Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 36,067,019	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 510,157	\$ 576,643	\$ 614,479	\$ 595,107
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a
-	-	-	(805,422)	(1,876,579)	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ -	n/a
\$ 28,537,449	\$ 27,287,135	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	n/a
0.00%	0.00%	0.00%	0.0307	0.0703	n/a
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

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

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**NOTE 1 - NET PENSION LIABILITY**

***Changes in Assumptions – OPERS***

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2024-2022	2021-2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2024	2.30%, simple through 2024, then 2.05%, simple
2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017-2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple

***Changes in Benefit Terms – OPERS***

There were no significant changes in benefit terms.

***Changes in Assumptions – STRS***

Beginning with fiscal year 2022, amounts reported incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in fiscal years 2018-2021 and fiscal year 2017 and prior are presented as follows:



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

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Fiscal Years	2024-2022	2021-2018	2017 and Prior
Inflation	2.50%	2.50%	2.75%
Projected Salary Increases	from 2.50% to 8.50%	to 2.50% at age 65	to 2.75% at age 70
Investment Rate of Return, net of investment expenses, including inflation	7.00%	7.45%	7.75%
Projected Payroll Growth	3.00%	3.00%	3.50%

Beginning with fiscal year 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning with fiscal year 2018, post-retirement mortality rates for healthy retirees were based on the RP2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For fiscal year 2017 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

***Changes in Benefit Terms - STRS***

For fiscal year 2023, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during fiscal year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

For fiscal year 2018, the COLA was reduced to zero.

Fiscal year 2017 and prior, COLA was 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013 or later, 2 percent COLA commences on fifth anniversary of retirement date

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

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**NOTE 2 - NET OPEB LIABILITY (ASSET)**

***Changes in Assumptions - OPERS***

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u><b>Assumption</b></u>	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Wage Inflation	2.75%	2.75%	2.75%	3.25%	3.25%	3.25%
Single Discount Rate	5.70%	5.22%	6.00%	6.00%	3.16%	3.96%
Municipal Bond Rate	3.77%	4.05%	1.84%	2.00%	2.75%	3.71%
Health Care Cost Trend Rate	5.50%	5.50%	5.50%	8.50%	10.50%	10.00%

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

***Changes in Benefit Terms – OPERS***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

***Changes in Assumptions – STRS***

For fiscal year 2022, the projected salary increases were changed from age based (2.5 percent to 12.50 percent) to service based (2.5 percent to 8.5 percent).

For fiscal year 2022, the discount rate was decreased from 7.45 percent to the long-term expected rate of return of 7.00.

For fiscal year 2019, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

For fiscal year 2018, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

***Changes in Benefit Terms – STRS***

Effective January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

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

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For fiscal year 2023, health care trends were updated to reflect emerging claims and recoveries experience

For fiscal year 2022, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2022, premium based on June 30, 2021, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in calendar year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely

For fiscal year 2021, there were no changes to the claims costs process. Claim curves were updated to reflect the projected fiscal year 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to .1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For fiscal year 2020, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021

For fiscal year 2019, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

For fiscal year 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019. This was subsequently extended, see above paragraph.

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**COMBINING STATEMENTS FOR  
NONMAJOR GOVERNMENTAL FUNDS  
AND  
INDIVIDUAL FUND SCHEDULES FOR  
GOVERNMENTAL FUNDS**

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## **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. Descriptions were provided for significant special revenue funds. The following are the nonmajor special revenue funds, which Wayne County operates:

### ***Delinquent Real Estate Tax Assessment Collection (DRETAC)***

To account for a percentage of the monies received from delinquent real estate tax assessment collections. Half of the money is to be distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

### ***Real Estate Assessment***

To account for state mandated countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

### ***Indigent Guardianship***

To account for Probate Court fees which are used to provide legal guardianship for indigents.

### ***Dog and Kennel***

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections.

### ***Hazardous Materials***

To account for donations solicited to transport hazardous materials in the event of a countywide disaster.

### ***Child Enforcement Agency***

To account for various federal and state grants used to provide public assistance to children.

### ***Community Development Block Grant (CDBG)***

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions and organizations in the County.

### ***Ditch Maintenance***

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

### ***Law Enforcement***

To account for state grants for costs incurred for public safety equipment and overtime wages incurred for police officers.

### ***Enforcement and Education***

To account for grant monies received from municipal court DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

### ***Indigent Drivers Alcohol Treatment***

To account for fines levied against convicted DUI offenders in accordance with Ohio Revised Code Section 4511.191.

### ***Probation Services***

To account for fees charged to those who have committed crimes and have been sentenced to probation by the Common Pleas Court. The fees help pay for the costs incurred by the County to provide probation services.

### ***Felony Delinquent Care and Custody***

To account for State funding used to provide placement services for youths who have been convicted of a felony charge.

### ***Solid Waste District Litter Grant***

To account for local grants which fund police patrolling within the community which help prevent littering.

### ***Local Emergency Planning***

To account for state grant monies used for the purchase of equipment and services.

### ***Miscellaneous State Grants***

To account for miscellaneous state grant monies used for the purchase of equipment and services.

***Opioid Settlement***

To account for settlement monies received from the OneOhio Opioid Settlement to be used for evidence-based strategies, programming and services for those affected by the opioid crisis.

***Federal Funds***

To account for small federal grant funds received used for the purchase of equipment and services.

**Nonmajor Special Revenue Funds*****Other Nonmajor Special Revenue Funds***

<i>Pilot Probation Grant</i>	<i>Juvenile Court Special Project</i>	<i>Marriage License Fees</i>
<i>Court Computerization</i>	<i>Juvenile Probation Services</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Victim Witness Assistance Program</i>	<i>Law Enforcement Training</i>	<i>Dispute Resolution Fee</i>
<i>Home Arrest Grant</i>	<i>Law Library</i>	<i>Asset Preservation &amp; Recovery</i>
<i>VOCA Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Conduct of Business</i>
<i>Mediation Services</i>	<i>Deputy Registrar</i>	<i>Targeted Community Alternative Program</i>
<i>Municipal Court Probation</i>	<i>E 911 System</i>	<i>Ohio Attorney General Law Enforcement</i>
<i>Department of Justice Special</i>	<i>VAWA Investigative Enhancement</i>	<i>Family Drug Court</i>
<i>Voter Registration</i>	<i>Foreclosure Management</i>	<i>Municipal Court Special Project</i>
<i>Indigent Fee Assessment</i>		

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

<i>Mt. Eaton Landfill</i>	<i>Recorder's Equipment</i>	<i>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Certificate of Title Administration</i>	<i>Sheriff Rotary</i>
<i>Victim's Assistance Trust</i>	<i>Sheriff Canine Donations</i>	

**Nonmajor Debt Service Fund**

Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types. Following is a description of all nonmajor capital projects funds:

***OPWC***

To account for state grants and local matching funds used for the improvement of bridges and roads within the County.

***Justice Center Communications***

To account for revenue received from federal grants, local matching funds, and dispatching service contracts to be used for the purchase of additional equipment for the County dispatch system.

***Federal Bridge Project***

To account for federal grants used for the construction of bridges within the County.

***Airport Improvement***

To account for federal grants, donations and contributions from private sources used for capital purchases and repairs at the Wayne County Airport.



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

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 10,509,740	\$ 988,042	\$ 7,727	\$ 11,505,509
Cash and Cash Equivalents in Segregated Accounts	95,697	-	-	95,697
Accounts Receivable	105,258	-	-	105,258
Due from Other Governments	815,748	8,494	-	824,242
Loans Receivable	274,531	-	-	274,531
Prepaid Items	8,734	-	-	8,734
<i>Total Assets</i>	<u>\$ 11,809,708</u>	<u>\$ 996,536</u>	<u>\$ 7,727</u>	<u>\$ 12,813,971</u>
<b>Liabilities</b>				
Accounts Payable	\$ 289,198	\$ 13,434	\$ 7,000	\$ 309,632
Accrued Wages	145,507	-	-	145,507
Due to Other Governments	51,088	-	-	51,088
Due to Other Funds	29,961	-	-	29,961
Matured Compensated Absences Payable	393	-	-	393
<i>Total Liabilities</i>	<u>516,147</u>	<u>13,434</u>	<u>7,000</u>	<u>536,581</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	405,938	5,000	-	410,938
<i>Total Deferred Inflows of Resources</i>	<u>405,938</u>	<u>5,000</u>	<u>-</u>	<u>410,938</u>
<b>Fund Balances</b>				
Nonspendable	8,734	-	-	8,734
Restricted	10,879,306	573,854	-	11,453,160
Committed	-	404,248	727	404,975
Unassigned	(417)	-	-	(417)
<i>Total Fund Balance</i>	<u>10,887,623</u>	<u>978,102</u>	<u>727</u>	<u>11,866,452</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,809,708</u>	<u>\$ 996,536</u>	<u>\$ 7,727</u>	<u>\$ 12,813,971</u>

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

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Special Assessments	\$ 1,794	\$ -	\$ -	\$ 1,794
Charges for Services	3,226,986	121,018	-	3,348,004
Licenses and Permits	327,399	-	-	327,399
Fines and Forfeitures	686,201	-	-	686,201
Intergovernmental	3,713,182	2,261,796	-	5,974,978
Investment Income	19,841	-	-	19,841
Rent	8,030	-	-	8,030
Contributions and Donations	119,243	-	-	119,243
Miscellaneous	198,168	-	5,000	203,168
<i>Total Revenues</i>	<u>8,300,844</u>	<u>2,382,814</u>	<u>5,000</u>	<u>10,688,658</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	2,404,463	-	-	2,404,463
Judicial Systems	850,270	-	-	850,270
Public Safety	2,165,622	291,998	-	2,457,620
Public Health	852,494	-	-	852,494
Human Services	1,848,194	-	-	1,848,194
Community and Economic Development	244,056	-	-	244,056
Public Works	265,964	-	-	265,964
Capital Outlay	-	1,372,319	-	1,372,319
Debt Service				
Principal Retirement	12,803	-	31,426	44,229
Interest and Fiscal Charges	996	-	6,996	7,992
<i>Total Expenditures</i>	<u>8,644,862</u>	<u>1,664,317</u>	<u>38,422</u>	<u>10,347,601</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(344,018)</u>	<u>718,497</u>	<u>(33,422)</u>	<u>341,057</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Subscription Based Information Technology Arrangement	12,614	-	-	12,614
Transfers In	774,000	-	20,149	794,149
<i>Total Other Financing Sources (Uses)</i>	<u>786,614</u>	<u>-</u>	<u>20,149</u>	<u>806,763</u>
<i>Net Change in Fund Balances</i>	<u>442,596</u>	<u>718,497</u>	<u>(13,273)</u>	<u>1,147,820</u>
<i>Fund Balances Beginning of Year</i>	<u>10,445,027</u>	<u>259,605</u>	<u>14,000</u>	<u>10,718,632</u>
<i>Fund Balances End of Year</i>	<u>\$ 10,887,623</u>	<u>\$ 978,102</u>	<u>\$ 727</u>	<u>\$ 11,866,452</u>

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

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 222,571	\$ 2,924,815	\$ 77,660	\$ 223,186	\$ 27,914
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	425	-
Due from Other Governments	-	-	-	-	26,901
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	2,462
<i>Total Assets</i>	<u>\$ 222,571</u>	<u>\$ 2,924,815</u>	<u>\$ 77,660</u>	<u>\$ 223,611</u>	<u>\$ 57,277</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 120,827	\$ 438	\$ 1,748	\$ -
Accrued Wages	6,146	31,771	-	21,717	865
Due to Other Governments	945	9,060	-	6,319	583
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>7,091</u>	<u>161,658</u>	<u>438</u>	<u>29,784</u>	<u>1,448</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	26,901
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,901</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	2,462
Restricted	215,480	2,763,157	77,222	193,827	26,466
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>215,480</u>	<u>2,763,157</u>	<u>77,222</u>	<u>193,827</u>	<u>28,928</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 222,571</u>	<u>\$ 2,924,815</u>	<u>\$ 77,660</u>	<u>\$ 223,611</u>	<u>\$ 57,277</u>

(continued)

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

	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,624,926	\$ 37,469	\$ 56,209	\$ 34,805	\$ 4,615
Cash and Cash Equivalents in Segregated Accounts	-	92,142	-	3,555	-
Accounts Receivable	29,630	-	-	-	273
Due from Other Governments	98,101	-	-	16,236	-
Loans Receivable	-	274,531	-	-	-
Prepaid Items	6,272	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,758,929</u>	<u>\$ 404,142</u>	<u>\$ 56,209</u>	<u>\$ 54,596</u>	<u>\$ 4,888</u>
<b>Liabilities</b>					
Accounts Payable	\$ 863	\$ 3,862	\$ -	\$ -	\$ -
Accrued Wages	49,164	-	-	-	-
Due to Other Governments	14,152	-	-	-	-
Due to Other Funds	6,072	23,889	-	-	-
Matured Compensated Absences Payable	393	-	-	-	-
<i>Total Liabilities</i>	<u>70,644</u>	<u>27,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	15,388	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,388</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	6,272	-	-	-	-
Restricted	1,682,013	376,391	56,209	39,208	4,888
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>1,688,285</u>	<u>376,391</u>	<u>56,209</u>	<u>39,208</u>	<u>4,888</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,758,929</u>	<u>\$ 404,142</u>	<u>\$ 56,209</u>	<u>\$ 54,596</u>	<u>\$ 4,888</u>

(continued)

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

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 199,874	\$ 184,150	\$ 761,987	\$ 39,252	\$ 29,868
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	1,449	2,000	-	-	-
Due from Other Governments	-	-	166,983	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 201,323</u>	<u>\$ 186,150</u>	<u>\$ 928,970</u>	<u>\$ 39,252</u>	<u>\$ 29,868</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 39,718	\$ 239	\$ -
Accrued Wages	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>39,718</u>	<u>239</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	74,224	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>74,224</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	201,323	186,150	815,028	39,013	29,868
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>201,323</u>	<u>186,150</u>	<u>815,028</u>	<u>39,013</u>	<u>29,868</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 201,323</u>	<u>\$ 186,150</u>	<u>\$ 928,970</u>	<u>\$ 39,252</u>	<u>\$ 29,868</u>

(continued)

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

	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 7,048	\$ 62,805	\$ 162,332	\$ 43,634	\$ 16,715
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	22,496	-	-	-
Due from Other Governments	132,589	-	46,890	59,193	3,388
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 139,637</u>	<u>\$ 85,301</u>	<u>\$ 209,222</u>	<u>\$ 102,827</u>	<u>\$ 20,103</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 5,185	\$ -	\$ -	\$ 2,709
Accrued Wages	7,944	3,175	8,637	4,747	-
Due to Other Governments	1,215	930	1,322	1,687	-
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>9,159</u>	<u>9,290</u>	<u>9,959</u>	<u>6,434</u>	<u>2,709</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	66,294	-	46,890	59,193	1,340
<i>Total Deferred Inflows of Resources</i>	<u>66,294</u>	<u>-</u>	<u>46,890</u>	<u>59,193</u>	<u>1,340</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	64,184	76,011	152,373	37,200	16,054
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>64,184</u>	<u>76,011</u>	<u>152,373</u>	<u>37,200</u>	<u>16,054</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 139,637</u>	<u>\$ 85,301</u>	<u>\$ 209,222</u>	<u>\$ 102,827</u>	<u>\$ 20,103</u>

(continued)

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

	Mediation Services	Municipal Court Probation	Department of Justice Special	Voter Registration	Indigent Fee Assessment
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 253,509	\$ 401,367	\$ -	\$ -	\$ 692
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	11,769	11,996	-	-	698
Due from Other Governments	-	-	73,488	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 265,278</u>	<u>\$ 413,363</u>	<u>\$ 73,488</u>	<u>\$ -</u>	<u>\$ 1,390</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 255	\$ -	\$ -	\$ -
Accrued Wages	3,050	2,037	-	-	-
Due to Other Governments	467	313	-	-	-
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,517</u>	<u>2,605</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	261,761	410,758	73,488	-	1,390
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>261,761</u>	<u>410,758</u>	<u>73,488</u>	<u>-</u>	<u>1,390</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 265,278</u>	<u>\$ 413,363</u>	<u>\$ 73,488</u>	<u>\$ -</u>	<u>\$ 1,390</u>

(continued)

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

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 122,179	\$ 17,744	\$ 69,242	\$ 204,657	\$ 16,874
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	5,450	3,650
Due from Other Governments	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 122,179</u>	<u>\$ 17,744</u>	<u>\$ 69,242</u>	<u>\$ 210,107</u>	<u>\$ 20,524</u>
<b>Liabilities</b>					
Accounts Payable	\$ 38	\$ 130	\$ -	\$ 15,641	\$ -
Accrued Wages	-	-	-	1,151	681
Due to Other Governments	-	-	-	3,169	105
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>38</u>	<u>130</u>	<u>-</u>	<u>19,961</u>	<u>786</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	122,141	17,614	69,242	190,146	19,738
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>122,141</u>	<u>17,614</u>	<u>69,242</u>	<u>190,146</u>	<u>19,738</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 122,179</u>	<u>\$ 17,744</u>	<u>\$ 69,242</u>	<u>\$ 210,107</u>	<u>\$ 20,524</u>

(continued)



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

	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 3	\$ 1,118,067	\$ 79,258	\$ 39,319	\$ 9,809
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	900	606
Due from Other Governments	-	-	45,968	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 3</u>	<u>\$ 1,118,067</u>	<u>\$ 125,226</u>	<u>\$ 40,219</u>	<u>\$ 10,415</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 10,832
Accrued Wages	-	-	-	314	-
Due to Other Governments	-	-	1,209	48	-
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>1,209</u>	<u>362</u>	<u>10,832</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	38,425	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>38,425</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	3	1,118,067	85,592	39,857	-
Unassigned	-	-	-	-	(417)
<i>Total Fund Balances (Deficit)</i>	<u>3</u>	<u>1,118,067</u>	<u>85,592</u>	<u>39,857</u>	<u>(417)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 3</u>	<u>\$ 1,118,067</u>	<u>\$ 125,226</u>	<u>\$ 40,219</u>	<u>\$ 10,415</u>

(continued)

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

	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation and Recovery	Conduct of Business	Targeted Community Alternative Programs
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 57,423	\$ 20,273	\$ 148,643	\$ 7,662	\$ 95,726
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	757	-	-	-	-
Due from Other Governments	-	-	-	-	113,441
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 58,180</u>	<u>\$ 20,273</u>	<u>\$ 148,643</u>	<u>\$ 7,662</u>	<u>\$ 209,167</u>
<b>Liabilities</b>					
Accounts Payable	\$ 2,073	\$ -	\$ -	\$ -	\$ 4,385
Accrued Wages	-	-	-	-	2,629
Due to Other Governments	-	-	-	-	401
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>2,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,415</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	56,721
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,721</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	56,107	20,273	148,643	7,662	145,031
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>56,107</u>	<u>20,273</u>	<u>148,643</u>	<u>7,662</u>	<u>145,031</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 58,180</u>	<u>\$ 20,273</u>	<u>\$ 148,643</u>	<u>\$ 7,662</u>	<u>\$ 209,167</u>

(continued)

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

	Ohio Attorney General Law Enforcement	Family Drug Court	Municipal Court Special Project	Miscellaneous State Grants	Opioid Settlement
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 4,473	\$ 26,509	\$ 348,688	\$ 358,937	\$ 300,846
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	13,159	-	-
Due from Other Governments	22,518	10,052	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 26,991</u>	<u>\$ 36,561</u>	<u>\$ 361,847</u>	<u>\$ 358,937</u>	<u>\$ 300,846</u>
<b>Liabilities</b>					
Accounts Payable	\$ 3,912	\$ 8,647	\$ 1,691	\$ -	\$ -
Accrued Wages	-	-	1,479	-	-
Due to Other Governments	-	-	226	8,937	-
Due to Other Funds	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,912</u>	<u>8,647</u>	<u>3,396</u>	<u>8,937</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	20,562	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>20,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	2,517	27,914	358,451	350,000	300,846
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,517</u>	<u>27,914</u>	<u>358,451</u>	<u>350,000</u>	<u>300,846</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 26,991</u>	<u>\$ 36,561</u>	<u>\$ 361,847</u>	<u>\$ 358,937</u>	<u>\$ 300,846</u>

(continued)

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

	Federal Funds	Total Nonmajor Special Revenue Funds
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 66,005	\$ 10,509,740
Cash and Cash Equivalents in Segregated Accounts	-	95,697
Accounts Receivable	-	105,258
Due from Other Governments	-	815,748
Loans Receivable	-	274,531
Prepaid Items	-	8,734
<i>Total Assets</i>	<u>\$ 66,005</u>	<u>\$ 11,809,708</u>
<b>Liabilities</b>		
Accounts Payable	\$ 66,005	\$ 289,198
Accrued Wages	-	145,507
Due to Other Governments	-	51,088
Due to Other Funds	-	29,961
Matured Compensated Absences Payable	-	393
<i>Total Liabilities</i>	<u>66,005</u>	<u>516,147</u>
<b>Deferred Inflows of Resources</b>		
Unavailable Revenue	-	405,938
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>405,938</u>
<b>Fund Balances</b>		
Nonspendable	-	8,734
Restricted	-	10,879,306
Unassigned	-	(417)
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>10,887,623</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 66,005</u>	<u>\$ 11,809,708</u>

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

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	177,480	1,777,238	17,433	-	292
Licenses and Permits	-	10	-	327,389	-
Fines and Forfeitures	-	-	-	11,394	-
Intergovernmental	-	-	-	2,500	90,905
Investment Income	-	-	-	-	-
Rent	-	-	-	8,030	-
Contributions and Donations	-	-	-	119,243	-
Miscellaneous	12,569	9,948	-	39,886	28,267
<i>Total Revenues</i>	<u>190,049</u>	<u>1,787,196</u>	<u>17,433</u>	<u>508,442</u>	<u>119,464</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	242,521	1,691,108	-	-	-
Judicial Systems	-	-	17,917	-	-
Public Safety	-	-	-	-	83,955
Public Health	-	-	-	814,959	37,535
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	12,803	-	-	-
Interest and Fiscal Charges	-	996	-	-	-
<i>Total Expenditures</i>	<u>242,521</u>	<u>1,704,907</u>	<u>17,917</u>	<u>814,959</u>	<u>121,490</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(52,472)</u>	<u>82,289</u>	<u>(484)</u>	<u>(306,517)</u>	<u>(2,026)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	12,614	-	-	-
Transfers In	-	-	-	300,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>12,614</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(52,472)</u>	<u>94,903</u>	<u>(484)</u>	<u>(6,517)</u>	<u>(2,026)</u>
<i>Fund Balances Beginning of Year</i>	<u>267,952</u>	<u>2,668,254</u>	<u>77,706</u>	<u>200,344</u>	<u>30,954</u>
<i>Fund Balances End of Year</i>	<u>\$ 215,480</u>	<u>\$ 2,763,157</u>	<u>\$ 77,222</u>	<u>\$ 193,827</u>	<u>\$ 28,928</u>

(continued)

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

	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ 1,794	\$ -	\$ -
Charges for Services	299,193	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	654	816
Intergovernmental	1,541,582	57,495	-	16,222	-
Investment Income	-	19,841	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	62,522	-	-	-	-
<i>Total Revenues</i>	<u>1,903,297</u>	<u>77,336</u>	<u>1,794</u>	<u>16,876</u>	<u>816</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	12,291	-
Public Health	-	-	-	-	-
Human Services	1,848,194	-	-	-	-
Community and Economic Development	-	244,056	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,848,194</u>	<u>244,056</u>	<u>-</u>	<u>12,291</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>55,103</u>	<u>(166,720)</u>	<u>1,794</u>	<u>4,585</u>	<u>816</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>55,103</u>	<u>(166,720)</u>	<u>1,794</u>	<u>4,585</u>	<u>816</u>
<i>Fund Balances Beginning of Year</i>	<u>1,633,182</u>	<u>543,111</u>	<u>54,415</u>	<u>34,623</u>	<u>4,072</u>
<i>Fund Balances End of Year</i>	<u>\$ 1,688,285</u>	<u>\$ 376,391</u>	<u>\$ 56,209</u>	<u>\$ 39,208</u>	<u>\$ 4,888</u>

(continued)

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

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	132	32,770	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	32,878	-	-	-	-
Intergovernmental	-	-	487,270	95,000	29,868
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>33,010</u>	<u>32,770</u>	<u>487,270</u>	<u>95,000</u>	<u>29,868</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	12,442	574,243	-	28,750
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	61,164	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>12,442</u>	<u>574,243</u>	<u>61,164</u>	<u>28,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>33,010</u>	<u>20,328</u>	<u>(86,973)</u>	<u>33,836</u>	<u>1,118</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	700	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	33,010	20,328	(86,973)	34,536	1,118
<i>Fund Balances Beginning of Year</i>	<u>168,313</u>	<u>165,822</u>	<u>902,001</u>	<u>4,477</u>	<u>28,750</u>
<i>Fund Balances End of Year</i>	<u>\$ 201,323</u>	<u>\$ 186,150</u>	<u>\$ 815,028</u>	<u>\$ 39,013</u>	<u>\$ 29,868</u>

(continued)

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

	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	246,361	-	-	-
Intergovernmental	266,233	-	50,505	90,403	26,054
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>266,233</u>	<u>246,361</u>	<u>50,505</u>	<u>90,403</u>	<u>26,054</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	316,777	-	-	-
Public Safety	279,477	-	285,104	99,112	33,978
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>279,477</u>	<u>316,777</u>	<u>285,104</u>	<u>99,112</u>	<u>33,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,244)</u>	<u>(70,416)</u>	<u>(234,599)</u>	<u>(8,709)</u>	<u>(7,924)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	8,000	-	250,000	-	10,500
<i>Total Other Financing Sources (Uses)</i>	<u>8,000</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>10,500</u>
<i>Net Change in Fund Balances</i>	<u>(5,244)</u>	<u>(70,416)</u>	<u>15,401</u>	<u>(8,709)</u>	<u>2,576</u>
<i>Fund Balances Beginning of Year</i>	<u>69,428</u>	<u>146,427</u>	<u>136,972</u>	<u>45,909</u>	<u>13,478</u>
<i>Fund Balances End of Year</i>	<u>\$ 64,184</u>	<u>\$ 76,011</u>	<u>\$ 152,373</u>	<u>\$ 37,200</u>	<u>\$ 16,054</u>

(continued)



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

	Mediation Services	Municipal Court Probation	Department of Justice Special	Voter Registration	Indigent Fee Assessment
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	168,678	167,422	-	-	11,512
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	73,488	26,736	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>168,678</b>	<b>167,422</b>	<b>73,488</b>	<b>26,736</b>	<b>11,512</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	26,736	-
Judicial Systems	-	-	-	-	11,513
Public Safety	102,266	126,796	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>102,266</b>	<b>126,796</b>	<b>-</b>	<b>26,736</b>	<b>11,513</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>66,412</b>	<b>40,626</b>	<b>73,488</b>	<b>-</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>66,412</b>	<b>40,626</b>	<b>73,488</b>	<b>-</b>	<b>(1)</b>
<b>Fund Balances Beginning of Year</b>	<b>195,349</b>	<b>370,132</b>	<b>-</b>	<b>-</b>	<b>1,391</b>
<b>Fund Balances End of Year</b>	<b>\$ 261,761</b>	<b>\$ 410,758</b>	<b>\$ 73,488</b>	<b>\$ -</b>	<b>\$ 1,390</b>

(continued)

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

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	12,350
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	28,076	3,094	-	146,364	4,700
Intergovernmental	70,000	-	39,937	-	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Revenues</i>	<u>98,076</u>	<u>3,094</u>	<u>39,937</u>	<u>146,364</u>	<u>17,050</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	46,797	-	-	175,714	-
Public Safety	-	3,990	-	-	20,246
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>46,797</u>	<u>3,990</u>	<u>-</u>	<u>175,714</u>	<u>20,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>51,279</u>	<u>(896)</u>	<u>39,937</u>	<u>(29,350)</u>	<u>(3,196)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	51,279	(896)	39,937	(29,350)	(3,196)
<i>Fund Balances Beginning of Year</i>	<u>70,862</u>	<u>18,510</u>	<u>29,305</u>	<u>219,496</u>	<u>22,934</u>
<i>Fund Balances End of Year</i>	<u>\$ 122,141</u>	<u>\$ 17,614</u>	<u>\$ 69,242</u>	<u>\$ 190,146</u>	<u>\$ 19,738</u>

(continued)

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

	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	334,346	-	10,575	19,217
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	53,983	-	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	43,976	-
<b>Total Revenues</b>	<b>-</b>	<b>334,346</b>	<b>53,983</b>	<b>54,551</b>	<b>19,217</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	60,484	-	44,170	-	-
Judicial Systems	-	-	-	52,112	-
Public Safety	-	188,196	19,129	-	20,115
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>60,484</b>	<b>188,196</b>	<b>63,299</b>	<b>52,112</b>	<b>20,115</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(60,484)</b>	<b>146,150</b>	<b>(9,316)</b>	<b>2,439</b>	<b>(898)</b>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(60,484)</b>	<b>146,150</b>	<b>(9,316)</b>	<b>2,439</b>	<b>(898)</b>
<b>Fund Balances Beginning of Year</b>	<b>60,487</b>	<b>971,917</b>	<b>94,908</b>	<b>37,418</b>	<b>481</b>
<b>Fund Balances End of Year</b>	<b>\$ 3</b>	<b>\$ 1,118,067</b>	<b>\$ 85,592</b>	<b>\$ 39,857</b>	<b>\$ (417)</b>

(continued)

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

	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation and Recovery	Conduct of Business	Targeted Community Alternative Programs
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	2,425	19,290	1,145	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	22,151	-	-	-	-
Intergovernmental	-	-	-	-	226,880
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	1,000	-
<b>Total Revenues</b>	<b>22,151</b>	<b>2,425</b>	<b>19,290</b>	<b>2,145</b>	<b>226,880</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	300	-	1,359	-
Public Safety	21,312	-	-	-	228,771
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>21,312</b>	<b>300</b>	<b>-</b>	<b>1,359</b>	<b>228,771</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>839</b>	<b>2,125</b>	<b>19,290</b>	<b>786</b>	<b>(1,891)</b>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>839</b>	<b>2,125</b>	<b>19,290</b>	<b>786</b>	<b>(1,891)</b>
<b>Fund Balances Beginning of Year</b>	<b>55,268</b>	<b>18,148</b>	<b>129,353</b>	<b>6,876</b>	<b>146,922</b>
<b>Fund Balances End of Year</b>	<b>\$ 56,107</b>	<b>\$ 20,273</b>	<b>\$ 148,643</b>	<b>\$ 7,662</b>	<b>\$ 145,031</b>

(continued)

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

	Ohio Attorney General Law Enforcement	Family Drug Court	Municipal Court Special Project	Miscellaneous State Grants	Opioid Settlement
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	175,488	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	189,713
Intergovernmental	23,493	89,723	-	354,905	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>23,493</b>	<b>89,723</b>	<b>175,488</b>	<b>354,905</b>	<b>189,713</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	339,444	-
Judicial Systems	-	93,411	134,370	-	-
Public Safety	25,449	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>25,449</b>	<b>93,411</b>	<b>134,370</b>	<b>339,444</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,956)</b>	<b>(3,688)</b>	<b>41,118</b>	<b>15,461</b>	<b>189,713</b>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Information Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,956)</b>	<b>(3,688)</b>	<b>41,118</b>	<b>15,461</b>	<b>189,713</b>
<b>Fund Balances Beginning of Year</b>	<b>4,473</b>	<b>31,602</b>	<b>317,333</b>	<b>334,539</b>	<b>111,133</b>
<b>Fund Balances End of Year</b>	<b>\$ 2,517</b>	<b>\$ 27,914</b>	<b>\$ 358,451</b>	<b>\$ 350,000</b>	<b>\$ 300,846</b>

(continued)

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

	Federal Funds	Total Nonmajor Special Revenue Funds
<b>Revenues</b>		
Special Assessments	\$ -	\$ 1,794
Charges for Services	-	3,226,986
Licenses and Permits	-	327,399
Fines and Forfeitures	-	686,201
Intergovernmental	-	3,713,182
Investment Income	-	19,841
Rent	-	8,030
Contributions and Donations	-	119,243
Miscellaneous	-	198,168
<i>Total Revenues</i>	<u>-</u>	<u>8,300,844</u>
<b>Expenditures</b>		
Current:		
General Government		
Legislative and Executive	-	2,404,463
Judicial Systems	-	850,270
Public Safety	-	2,165,622
Public Health	-	852,494
Human Services	-	1,848,194
Community and Economic Development	-	244,056
Public Works	204,800	265,964
Debt Service		
Principal Retirement	-	12,803
Interest and Fiscal Charges	-	996
<i>Total Expenditures</i>	<u>204,800</u>	<u>8,644,862</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(204,800)</u>	<u>(344,018)</u>
<b>Other Financing Sources (Uses)</b>		
Inception of Subscription Based Information Technology Arrangement	-	12,614
Transfers In	204,800	774,000
<i>Total Other Financing Sources (Uses)</i>	<u>204,800</u>	<u>786,614</u>
<i>Net Change in Fund Balances</i>	-	442,596
<i>Fund Balances Beginning of Year</i>	<u>-</u>	<u>10,445,027</u>
<i>Fund Balances End of Year</i>	<u>\$ -</u>	<u>\$ 10,887,623</u>

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

	OPWC	Justice Center Communications	Federal Bridge Project	Airport Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 404,450	\$ -	\$ 583,592	\$ 988,042
Due from Other Governments	-	-	-	8,494	8,494
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 404,450</u>	<u>\$ -</u>	<u>\$ 592,086</u>	<u>\$ 996,536</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 202	\$ -	\$ 13,232	\$ 13,434
<i>Total Liabilities</i>	<u>-</u>	<u>202</u>	<u>-</u>	<u>13,232</u>	<u>13,434</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	5,000	5,000
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>Fund Balances</b>					
Restricted	-	-	-	573,854	573,854
Committed	-	404,248	-	-	404,248
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>404,248</u>	<u>-</u>	<u>573,854</u>	<u>978,102</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 404,450</u>	<u>\$ -</u>	<u>\$ 592,086</u>	<u>\$ 996,536</u>

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

	OPWC	Justice Center Communications	Federal Bridge Project	Airport Improvements	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Charges for Services	\$ -	\$ 121,018	\$ -	\$ -	\$ 121,018
Intergovernmental	500,000	-	1,422,713	339,083	2,261,796
<i>Total Revenues</i>	<u>500,000</u>	<u>121,018</u>	<u>1,422,713</u>	<u>339,083</u>	<u>2,382,814</u>
<b>Expenditures</b>					
Current:					
Public Safety	-	-	-	291,998	291,998
Capital Outlay	-	25,322	1,346,997	-	1,372,319
<i>Total Expenditures</i>	<u>-</u>	<u>25,322</u>	<u>1,346,997</u>	<u>291,998</u>	<u>1,664,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>500,000</u>	<u>95,696</u>	<u>75,716</u>	<u>47,085</u>	<u>718,497</u>
<i>Net Change in Fund Balances</i>	500,000	95,696	75,716	47,085	718,497
<i>Fund Balances Beginning of Year</i>	<u>(500,000)</u>	<u>308,552</u>	<u>(75,716)</u>	<u>526,769</u>	<u>259,605</u>
<i>Fund Balances End of Year</i>	<u>\$ -</u>	<u>\$ 404,248</u>	<u>\$ -</u>	<u>\$ 573,854</u>	<u>\$ 978,102</u>



**INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET (NON-GAAP BASIS)  
AND ACTUAL**

**Wayne 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*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,515,000	\$ 7,143,066	\$ 1,628,066
Permissive Sales Taxes	15,700,000	15,272,805	(427,195)
Charges for Services	4,531,040	5,131,224	600,184
Licenses and Permits	57,000	60,670	3,670
Fines and Forfeitures	223,200	251,731	28,531
Intergovernmental	5,135,200	5,661,248	526,048
Interest	1,600,000	3,410,039	1,810,039
Rent	25,000	28,890	3,890
Other	718,539	1,304,286	585,747
<i>Total Revenues</i>	<u>33,504,979</u>	<u>38,263,959</u>	<u>4,758,980</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	1,392,606	1,292,778	99,828
Other	274,986	425,144	(150,158)
Total Commissioners Office	<u>1,667,592</u>	<u>1,717,922</u>	<u>(50,330)</u>
Microfilm			
Personal Services	455,352	410,922	44,430
Materials and Supplies	5,152	2,843	2,309
Contractual Services	17,914	17,909	5
Total Microfilm	<u>478,418</u>	<u>431,674</u>	<u>46,744</u>
Auditor's Office			
Personal Services	658,142	646,289	11,853
Materials and Supplies	4,171	3,500	671
Contractual Services	67,100	67,100	-
Other	36,339	32,489	3,850
Total Auditor's Office	<u>765,752</u>	<u>749,378</u>	<u>16,374</u>
Treasurer			
Personal Services	318,435	303,376	15,059
Materials and Supplies	35,940	35,940	-
Contractual Services	81,000	81,000	-
Other	17,900	17,116	784
Total Treasurer	<u>453,275</u>	<u>437,432</u>	<u>15,843</u>
Prosecutor			
Personal Services	1,598,598	1,478,436	120,162
Contractual Services	41,000	40,800	200
Other	79,091	79,091	-
Total Prosecutor	<u>1,718,689</u>	<u>1,598,327</u>	<u>120,362</u>
Data Processing			
Personal Services	148,883	141,315	7,568
Materials and Supplies	8,202	7,711	491
Contractual Services	129,453	127,439	2,014
Other	31,267	30,944	323
Total Data Processing	<u>317,805</u>	<u>307,409</u>	<u>10,396</u>
Planning Commission			
Personal Services	222,200	194,342	27,858
Contractual Services	2,500	1,750	750
Other	202,741	162,990	39,751
Total Planning Commission	<u>427,441</u>	<u>359,082</u>	<u>68,359</u>

(Continued)

**Wayne 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*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	694,963	682,377	12,586
Materials and Supplies	10,708	10,708	-
Contractual Services	121,424	121,249	175
Capital Outlay	56,423	56,188	235
Other	29,796	29,094	702
Total Board of Elections	913,314	899,616	13,698
Recorder			
Personal Services	325,144	323,770	1,374
Total Recorder	325,144	323,770	1,374
Maintenance and Operations			
Personal Services	514,600	507,398	7,202
Materials and Supplies	110,309	106,309	4,000
Contractual Services	1,496,859	1,473,556	23,303
Other	614,667	606,323	8,344
Total Maintenance and Operations	2,736,435	2,693,586	42,849
Board of Revision			
Other	6,206	6,000	206
Total Board of Revision	6,206	6,000	206
Building and Grounds			
Capital Outlay	307,429	307,421	8
Total Building and Grounds	307,429	307,421	8
Real Estate Property Taxes			
Other	10,741	10,300	441
Total Real Estate Property Taxes	10,741	10,300	441
Insurance and Pensions			
Personal Services	10,000	-	10,000
Contractual Services	1,004,884	963,907	40,977
Other	4,500	3,500	1,000
Total Insurance and Pensions	1,019,384	967,407	51,977
Professional Services			
Contractual Services	100,585	84,378	16,207
Total Professional Services	100,585	84,378	16,207
Miscellaneous			
Contractual Services	291,043	286,078	4,965
Other	578,695	293,902	284,793
Total Miscellaneous	869,738	579,980	289,758
Total General Government- Legislative and Executive	12,117,948	11,473,682	644,266
General Government:			
Judicial			
Common Pleas Court			
Personal Services	777,019	775,582	1,437
Materials and Supplies	3,203	3,203	-
Contractual Services	195,320	186,671	8,649
Other	83,415	83,415	-
Total Common Pleas Court	1,058,957	1,048,871	10,086
Juvenile Court			
Personal Services	1,000,497	883,512	116,985
Materials and Supplies	4,876	4,539	337
Contractual Services	348,903	343,721	5,182
Other	34,931	30,468	4,463
Total Juvenile Court	1,389,207	1,262,240	126,967

(Continued)

**Wayne 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*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	565,006	479,436	85,570
Materials and Supplies	3,096	3,022	74
Contractual Services	4,000	3,675	325
Other	10,766	9,953	813
Total Probate Court	582,868	496,086	86,782
Clerk of Courts			
Personal Services	1,310,171	1,307,808	2,363
Materials and Supplies	4,607	2,095	2,512
Contractual Services	379,061	378,261	800
Other	3,257	1,461	1,796
Total Clerk of Courts	1,697,096	1,689,625	7,471
Municipal Court			
Personal Services	1,367,713	1,367,560	153
Materials and Supplies	1,521	800	721
Contractual Services	217,000	194,805	22,195
Other	81,844	72,405	9,439
Total Municipal Court	1,668,078	1,635,570	32,508
Public Defender			
Personal Services	1,020,087	996,020	24,067
Materials and Supplies	268	200	68
Contractual Services	2,750	-	2,750
Other	15,160	9,748	5,412
Total Public Defender	1,038,265	1,005,968	32,297
District Court of Appeals			
Contractual Services	57,371	50,000	7,371
Total District Court of Appeals	57,371	50,000	7,371
Jury Commission			
Personal Services	15,060	14,432	628
Materials and Supplies	1,751	1,751	-
Total Jury Commission	16,811	16,183	628
Adult Probation			
Personal Services	460,549	452,476	8,073
Other	200	183	17
Total Adult Probation	460,749	452,659	8,090
Juvenile Probation			
Personal Services	687,187	664,611	22,576
Other	8,796	5,749	3,047
Total Juvenile Probation	695,983	670,360	25,623
Total General Government-Judicial	8,665,385	8,327,562	337,823
Total General Government	20,783,333	19,801,244	982,089
Public Safety:			
Justice Center			
Personal Services	1,200,094	1,115,747	84,347
Materials and Supplies	6,390	4,738	1,652
Contractual Services	440,155	408,607	31,548
Other	6,819	4,695	2,124
Total Justice Center	1,653,458	1,533,787	119,671
Coroner			
Personal Services	354,967	251,539	103,428
Materials and Supplies	1,246	1,238	8
Contractual Services	50,064	46,953	3,111
Other	15,581	13,743	1,838
Total Coroner	421,858	313,473	108,385

(Continued)

**Wayne 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*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	104,588	102,052	2,536
Contractual Services	46,150	32,995	13,155
Total Home Arrest	150,738	135,047	15,691
Sheriff			
Personal Services	6,762,248	6,717,015	45,233
Materials and Supplies	189,108	189,108	-
Contractual Services	914,270	914,156	114
Capital Outlay	144,584	144,584	-
Other	469,572	458,220	11,352
Total Sheriff	8,479,782	8,423,083	56,699
Building Regulations Department			
Personal Services	440,200	408,073	32,127
Materials and Supplies	471	290	181
Contractual Services	37,108	37,108	-
Other	18,725	17,481	1,244
Total Building Regulations Department	496,504	462,952	33,552
Disaster Services			
Personal Services	177,000	168,011	8,989
Contractual Services	48,152	45,156	2,996
Other	14,433	13,759	674
Total Disaster Services	239,585	226,926	12,659
Detention Home			
Contractual Services	550,000	531,000	19,000
Total Detention Home	550,000	531,000	19,000
Total Public Safety	11,991,925	11,626,268	365,657
Public Works:			
Engineer			
Personal Services	189,904	187,775	2,129
Materials and Supplies	1,471	559	912
Other	29,012	22,228	6,784
Total Engineer	220,387	210,562	9,825
Total Public Works	220,387	210,562	9,825
Health:			
Commissioners			
Contractual Services	45,278	43,958	1,320
Total Commissioners	45,278	43,958	1,320
TB Hospital			
Contractual Services	8,393	6,774	1,619
Total TB Hospital	8,393	6,774	1,619
Vital Statistics			
Contractual Services	5,000	2,720	2,280
Total Vital Statistics	5,000	2,720	2,280
Other Health			
Contractual Services	371,343	371,344	(1)
Total Other Health	371,343	371,344	(1)
Total Health	430,014	424,796	5,218
Human Services:			
Soldiers Relief			
Materials and Supplies	5,320	5,320	-
Contractual Services	9,616	2,575	7,041
Capital Outlay	102,767	100,533	2,234
Other	579,199	429,681	149,518
Total Soldiers Relief	696,902	538,109	158,793

(Continued)

**Wayne 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*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	627,100	511,240	115,860
Other	287,730	213,320	74,410
Total Veterans Services	914,830	724,560	190,270
Other Charity			
Other	200	-	200
Total Other Charity	200	-	200
Total Human Services	1,611,932	1,262,669	349,263
Economic and Development Assistance:			
Agriculture			
Contractual Services	724,218	720,915	3,303
Other	3,980	3,000	980
Total Agriculture	728,198	723,915	4,283
Total Economic Development and Assistance	728,198	723,915	4,283
Debt Service			
Principal Retirement	62,551	62,551	-
Interest and Fiscal Charges	30,236	30,236	-
Total Debt Service	92,787	92,787	-
<i>Total Expenditures</i>	<i>35,858,576</i>	<i>34,142,241</i>	<i>1,716,335</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>(2,353,597)</i>	<i>4,121,718</i>	<i>6,475,315</i>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	5,000	5,834	834
Transfers Out	(4,838,000)	(4,784,000)	54,000
Total Other Financing Sources (Uses)	(4,833,000)	(4,778,166)	54,834
<i>Net Change in Fund Balance</i>	<i>(7,186,597)</i>	<i>(656,448)</i>	<i>6,530,149</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>5,321,348</i>	<i>5,321,348</i>	<i>-</i>
Prior Year Encumbrances Appropriated	1,879,535	1,879,535	-
<i>Fund Balance (Deficit) End of Year</i>	<i>\$ 14,286</i>	<i>\$ 6,544,435</i>	<i>\$ 6,530,149</i>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,341,419	\$ 116,419
Charges for Services	30,000	8,420	(21,580)
Fines and Forfeitures	50,000	34,981	(15,019)
Intergovernmental	7,400,000	7,515,458	115,458
Contributions and Donations	90,000	165,356	75,356
Other	60,000	342,909	282,909
<i>Total Revenues</i>	<u>8,855,000</u>	<u>9,408,543</u>	<u>553,543</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,950,000	3,843,899	106,101
Contractual Services	2,693,218	2,535,605	157,613
Materials and Supplies	3,029,232	2,884,138	145,094
Capital Outlay	1,209,772	1,192,935	16,837
Other	143,233	132,877	10,356
<i>Total Expenditures</i>	<u>11,025,455</u>	<u>10,589,454</u>	<u>436,001</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,170,455)	(1,180,911)	989,544
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(39,611)	(30,949)	8,662
<i>Total Other Financing Sources (Uses)</i>	<u>(39,611)</u>	<u>(30,949)</u>	<u>8,662</u>
<i>Net Change in Fund Balance</i>	(2,210,066)	(1,211,860)	998,206
<i>Fund Balance (Deficit) Beginning of Year</i>	1,013,011	1,013,011	-
Prior Year Encumbrances Appropriated	1,197,058	1,197,058	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3</u>	<u>\$ 998,209</u>	<u>\$ 998,206</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 10,600,000	\$ 10,962,655	\$ 362,655
Intergovernmental	2,633,996	2,568,881	(65,115)
Interest	1,000	23,504	22,504
Other	1,560,000	1,644,604	84,604
<i>Total Revenues</i>	<u>14,794,996</u>	<u>15,199,644</u>	<u>404,648</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,198,613	5,149,703	48,910
Contractual Services	3,840,972	3,169,059	671,913
Materials and Supplies	190,223	144,300	45,923
Capital Outlay	42,692	38,185	4,507
Other	6,989,234	6,024,746	964,488
<i>Total Expenditures</i>	<u>16,261,734</u>	<u>14,525,993</u>	<u>1,735,741</u>
<i>Net Change in Fund Balance</i>	(1,466,738)	673,651	2,140,389
<i>Fund Balance (Deficit) Beginning of Year</i>	20,425,952	20,425,952	-
Prior Year Encumbrances Appropriated	<u>360,461</u>	<u>360,461</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 19,319,675</u></u>	<u><u>\$ 21,460,064</u></u>	<u><u>\$ 2,140,389</u></u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 7,778,541	\$ 7,665,964	\$ (112,577)
Other	166,964	400,767	233,803
<i>Total Revenues</i>	<u>7,945,505</u>	<u>8,066,731</u>	<u>121,226</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,810,600	4,411,660	398,940
Contractual Services	4,286,390	3,502,613	783,777
Materials and Supplies	90,711	89,849	862
Capital Outlay	89,000	81,000	8,000
Other	302,569	249,825	52,744
<i>Total Expenditures</i>	<u>9,579,270</u>	<u>8,334,947</u>	<u>1,244,323</u>
<i>Net Change in Fund Balance</i>	(1,633,765)	(268,216)	1,365,549
<i>Fund Balance (Deficit) Beginning of Year</i>	1,330,149	1,330,149	-
Prior Year Encumbrances Appropriated	<u>503,617</u>	<u>503,617</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 200,001</u>	<u>\$ 1,565,550</u>	<u>\$ 1,365,549</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,600,000	\$ 1,680,080	\$ 80,080
Charges for Services	3,379,000	3,355,571	(23,429)
Intergovernmental	187,096	179,937	(7,159)
Other	11,500	28,663	17,163
<i>Total Revenues</i>	<u>5,177,596</u>	<u>5,244,251</u>	<u>66,655</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,084,136	4,816,002	268,134
Contractual Services	1,181,862	770,132	411,730
Materials and Supplies	500,686	489,461	11,225
Capital Outlay	23,875	18,000	5,875
Other	221,331	166,791	54,540
<i>Total Expenditures</i>	<u>7,011,890</u>	<u>6,260,386</u>	<u>751,504</u>
<i>Net Change in Fund Balance</i>	(1,834,294)	(1,016,135)	818,159
<i>Fund Balance (Deficit) Beginning of Year</i>	2,448,400	2,448,400	-
Prior Year Encumbrances Appropriated	285,895	285,895	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 900,001</u>	<u>\$ 1,718,160</u>	<u>\$ 818,159</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,940,000	\$ 4,141,334	\$ 201,334
Charges for Services	766,500	1,129,971	363,471
Intergovernmental	5,518,744	5,655,092	136,348
Interest	200	15,601	15,401
Contributions and Donations	20,000	30,816	10,816
Other	177,646	184,982	7,336
<i>Total Revenues</i>	<u>10,423,090</u>	<u>11,157,796</u>	<u>734,706</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,841,955	5,880,644	(38,689)
Contractual Services	7,112,363	6,490,852	621,511
Materials and Supplies	31,176	28,457	2,719
Capital Outlay	15,847	15,725	122
Other	439,495	45,489	394,006
<i>Total Expenditures</i>	<u>13,440,836</u>	<u>12,461,167</u>	<u>979,669</u>
<i>Net Change in Fund Balance</i>	(3,017,746)	(1,303,371)	1,714,375
<i>Fund Balance (Deficit) Beginning of Year</i>	9,136,372	9,136,372	-
Prior Year Encumbrances Appropriated	<u>617,541</u>	<u>617,541</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 6,736,167</u></u>	<u><u>\$ 8,450,542</u></u>	<u><u>\$ 1,714,375</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
State and Local Fiscal Recovery  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 4,000	\$ 4,000
<i>Total Revenues</i>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
<b>Expenditures</b>			
Current:			
General Government:			
Other			
Contractual Services	11,041,490	1,246,869	9,794,621
Other	1,022,689	1,022,688	1
Total Other	<u>11,041,490</u>	<u>1,246,869</u>	<u>9,794,621</u>
Total General Government	<u>12,064,179</u>	<u>2,269,557</u>	<u>9,794,622</u>
<i>Total Expenditures</i>	<u>12,064,179</u>	<u>2,269,557</u>	<u>9,794,622</u>
<i>Net Change in Fund Balance</i>	(12,064,179)	(2,265,557)	9,798,622
<i>Fund Balance (Deficit) Beginning of Year</i>	12,041,491	12,041,491	-
Prior Year Encumbrances Appropriated	<u>22,688</u>	<u>22,688</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 9,798,622</u>	<u>\$ 9,798,622</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 168,740	\$ 177,480	\$ 8,740
Other	9,000	12,569	3,569
<i>Total Revenues</i>	<u>177,740</u>	<u>190,049</u>	<u>12,309</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	173,498	163,342	10,156
Contractual Services	39,400	39,400	-
Materials and Supplies	8,414	7,513	901
Other	229,729	40,775	188,954
<i>Total Expenditures</i>	<u>451,041</u>	<u>251,030</u>	<u>200,011</u>
<i>Net Change in Fund Balance</i>	(273,301)	(60,981)	212,320
<i>Fund Balance (Deficit) Beginning of Year</i>	233,886	233,886	-
Prior Year Encumbrances Appropriated	39,415	39,415	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 212,320</u>	<u>\$ 212,320</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,600,000	\$ 1,777,238	\$ 177,238
Licenses and Permits	-	10	10
Other	10,000	9,948	(52)
<i>Total Revenues</i>	<u>1,610,000</u>	<u>1,787,196</u>	<u>177,196</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	970,767	952,609	18,158
Contractual Services	2,210,679	1,977,400	233,279
Materials and Supplies	10,351	7,612	2,739
Other	73,780	68,188	5,592
<i>Total Expenditures</i>	<u>3,265,577</u>	<u>3,005,809</u>	<u>259,768</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,655,577)	(1,218,613)	436,964
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(2,185,733)	-	2,185,733
<i>Net Change in Fund Balance</i>	(3,841,310)	(1,218,613)	2,622,697
<i>Fund Balance (Deficit) Beginning of Year</i>	2,425,167	2,425,167	-
Prior Year Encumbrances Appropriated	323,525	323,525	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (1,092,618)</u>	<u>\$ 1,530,079</u>	<u>\$ 2,622,697</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,670	\$ 17,433	\$ 3,763
<i>Total Revenues</i>	<u>13,670</u>	<u>17,433</u>	<u>3,763</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	93,391	26,336	67,055
<i>Total Expenditures</i>	<u>93,391</u>	<u>26,336</u>	<u>67,055</u>
<i>Net Change in Fund Balance</i>	(79,721)	(8,903)	70,818
<i>Fund Balance (Deficit) Beginning of Year</i>	58,708	58,708	-
Prior Year Encumbrances Appropriated	<u>21,013</u>	<u>21,013</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 70,818</u></u>	<u><u>\$ 70,818</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 360,500	\$ 327,389	\$ (33,111)
Fines and Forfeitures	10,000	11,669	1,669
Intergovernmental	2,500	2,500	-
Rent	8,760	8,030	(730)
Contributions and Donations	75,500	119,243	43,743
Other	43,000	39,886	(3,114)
<i>Total Revenues</i>	<u>500,260</u>	<u>508,717</u>	<u>8,457</u>
<b>Expenditures</b>			
Current:			
Health			
Healthcare			
Personal Services	647,782	628,739	19,043
Contractual Services	21,992	5,988	16,004
Materials and Supplies	27,075	23,720	3,355
Capital Outlay	5,844	5,844	-
Other	38,900	37,817	1,083
Total Healthcare	<u>741,593</u>	<u>702,108</u>	<u>39,485</u>
Sheriff			
Other	229,506	125,865	103,641
Total Sheriff	<u>229,506</u>	<u>125,865</u>	<u>103,641</u>
Total Health	<u>971,099</u>	<u>827,973</u>	<u>143,126</u>
<i>Total Expenditures</i>	<u>971,099</u>	<u>827,973</u>	<u>143,126</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(470,839)	(319,256)	151,583
<b>Other Financing Sources (Uses)</b>			
Transfers In	250,000	300,000	50,000
Transfers Out	(2,667)	-	2,667
<b>Total Other Financing Sources (Uses)</b>	<u>247,333</u>	<u>300,000</u>	<u>52,667</u>
<i>Net Change in Fund Balance</i>	(223,506)	(19,256)	204,250
<i>Fund Balance (Deficit) Beginning of Year</i>	194,486	194,486	-
Prior Year Encumbrances Appropriated	<u>29,020</u>	<u>29,020</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 204,250</u>	<u>\$ 204,250</u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,559	\$ 292	\$ (1,267)
Intergovernmental	93,707	90,905	(2,802)
Other	27,000	28,267	1,267
<i>Total Revenues</i>	<u>122,266</u>	<u>119,464</u>	<u>(2,802)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	9,921	9,792	129
Other	89,743	89,743	-
Total Public Safety	<u>99,664</u>	<u>99,535</u>	<u>129</u>
Health			
Personal Services	21,824	19,842	1,982
Contractual Services	45,105	28,138	16,967
Total Health	<u>66,929</u>	<u>47,980</u>	<u>18,949</u>
<i>Total Expenditures</i>	<u>166,593</u>	<u>147,515</u>	<u>19,078</u>
<i>Net Change in Fund Balance</i>	(44,327)	(28,051)	16,276
<i>Fund Balance (Deficit) Beginning of Year</i>	30,038	30,038	-
Prior Year Encumbrances Appropriated	14,289	14,289	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 16,276</u></u>	<u><u>\$ 16,276</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 307,000	\$ 296,430	\$ (10,570)
Intergovernmental	1,347,385	1,603,301	255,916
Other	60,000	62,554	2,554
<i>Total Revenues</i>	<u>1,714,385</u>	<u>1,962,285</u>	<u>247,900</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	1,831,922	1,515,766	316,156
Contractual Services	315,304	233,530	81,774
Materials and Supplies	33,030	12,165	20,865
Capital Outlay	78,784	33,002	45,782
Other	85,512	50,979	34,533
<i>Total Expenditures</i>	<u>2,344,552</u>	<u>1,845,442</u>	<u>499,110</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(630,167)	116,843	747,010
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(858,420)	-	858,420
<i>Total Other Financing Sources (Uses)</i>	<u>(858,420)</u>	<u>-</u>	<u>858,420</u>
<i>Net Change in Fund Balance</i>	(1,488,587)	116,843	1,605,430
<i>Fund Balance (Deficit) Beginning of Year</i>	1,447,451	1,447,451	-
Prior Year Encumbrances Appropriated	41,136	41,136	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,605,430</u>	<u>\$ 1,605,430</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 52,631	\$ 57,495	\$ 4,864
Interest	4,500	10,963	6,463
Other	30,149	24,107	(6,042)
<i>Total Revenues</i>	<u>87,280</u>	<u>92,565</u>	<u>5,285</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Contractual Services	25,752	25,700	52
Capital Outlay	335,155	286,161	48,994
Other	36,969	2,000	34,969
<i>Total Expenditures</i>	<u>397,876</u>	<u>313,861</u>	<u>84,015</u>
<i>Net Change in Fund Balance</i>	(310,596)	(221,296)	89,300
<i>Fund Balance (Deficit) Beginning of Year</i>	283,139	283,139	-
Prior Year Encumbrances Appropriated	27,457	27,457	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 89,300</u>	<u>\$ 89,300</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ 1,794	\$ 1,794	\$ -
<i>Total Revenues</i>	<u>1,794</u>	<u>1,794</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	56,211	-	56,211
<i>Total Expenditures</i>	<u>56,211</u>	<u>-</u>	<u>56,211</u>
<i>Net Change in Fund Balance</i>	(54,417)	1,794	56,211
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>54,417</u>	<u>54,417</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 56,211</u></u>	<u><u>\$ 56,211</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 654	\$ 654	\$ -
Intergovernmental	16,271	16,803	532
<i>Total Revenues</i>	<u>16,925</u>	<u>17,457</u>	<u>532</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	26,521	11,798	14,723
Materials and Supplies	3,101	493	2,608
Other	16,943	2,000	14,943
<i>Total Expenditures</i>	<u>46,565</u>	<u>14,291</u>	<u>32,274</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(29,640)	3,166	32,806
<i>Net Change in Fund Balance</i>	(29,640)	3,166	32,806
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,566</u>	<u>29,566</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (74)</u></u>	<u><u>\$ 32,732</u></u>	<u><u>\$ 32,806</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 300	\$ 648	\$ 348
<i>Total Revenues</i>	<u>300</u>	<u>648</u>	<u>348</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	4,267	2,000	2,267
<i>Total Expenditures</i>	<u>4,267</u>	<u>2,000</u>	<u>2,267</u>
<i>Net Change in Fund Balance</i>	(3,967)	(1,352)	2,615
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>3,967</u>	<u>3,967</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 2,615</u></u>	<u><u>\$ 2,615</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 50	\$ 132	\$ 82
Fines and Forfeitures	15,000	32,435	17,435
<i>Total Revenues</i>	<u>15,050</u>	<u>32,567</u>	<u>17,517</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	182,355	-	182,355
<i>Total Expenditures</i>	<u>182,355</u>	<u>-</u>	<u>182,355</u>
<i>Net Change in Fund Balance</i>	(167,305)	32,567	199,872
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>167,307</u>	<u>167,307</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2</u></u>	<u><u>\$ 199,874</u></u>	<u><u>\$ 199,872</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 32,616	\$ 12,616
<i>Total Revenues</i>	<u>20,000</u>	<u>32,616</u>	<u>12,616</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	183,978	13,983	169,995
<i>Total Expenditures</i>	<u>183,978</u>	<u>13,983</u>	<u>169,995</u>
<i>Net Change in Fund Balance</i>	(163,978)	18,633	182,611
<i>Fund Balance (Deficit) Beginning of Year</i>	163,534	163,534	-
Prior Year Encumbrances Appropriated	444	444	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 182,611</u>	<u>\$ 182,611</u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 507,465	\$ 507,465	\$ -
<i>Total Revenues</i>	<u>507,465</u>	<u>507,465</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1,316,771	698,777	617,994
Materials and Supplies	36,668	10,500	26,168
Other	19,260	13,007	6,253
<i>Total Expenditures</i>	<u>1,372,699</u>	<u>722,284</u>	<u>650,415</u>
<i>Net Change in Fund Balance</i>	(865,234)	(214,819)	650,415
<i>Fund Balance (Deficit) Beginning of Year</i>	611,891	611,891	-
Prior Year Encumbrances Appropriated	<u>253,343</u>	<u>253,343</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 650,415</u></u>	<u><u>\$ 650,415</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Solid Waste District Litter Grant  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	93,889	58,626	35,263
Materials and Supplies	500	500	-
Contractual Services	5,629	5,629	-
Other	3,245	3,245	-
<i>Total Expenditures</i>	<u>103,263</u>	<u>68,000</u>	<u>35,263</u>
<i>Deficiency of Revenues Under Expenditures</i>	(8,263)	27,000	35,263
<b>Other Financing Sources</b>			
Transfers In	700	700	-
<b>Total Other Financing Sources (Uses)</b>	<u>700</u>	<u>700</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(7,563)	27,700	35,263
<i>Fund Balance (Deficit) Beginning of Year</i>	6,390	6,390	-
Prior Year Encumbrances Appropriated	<u>1,173</u>	<u>1,173</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 35,263</u></u>	<u><u>\$ 35,263</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Local Emergency Planning  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 29,000	\$ 29,868	\$ 868
<i>Total Revenues</i>	<u>29,000</u>	<u>29,868</u>	<u>868</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	59,167	30,167	29,000
<i>Total Expenditures</i>	<u>59,167</u>	<u>30,167</u>	<u>29,000</u>
<i>Net Change in Fund Balance</i>	(30,167)	(299)	29,868
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,167</u>	<u>30,167</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 29,868</u></u>	<u><u>\$ 29,868</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pilot Probation Grant  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 261,496	\$ 267,285	\$ 5,789
<i>Total Revenues</i>	<u>261,496</u>	<u>267,285</u>	<u>5,789</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	281,416	280,157	1,259
<i>Total Expenditures</i>	<u>281,416</u>	<u>280,157</u>	<u>1,259</u>
<i>Excess of Revenues Under Expenditures</i>	(19,920)	(12,872)	7,048
<b>Other Financing Sources</b>			
Transfers In	8,000	8,000	-
<i>Net Change in Fund Balance</i>	(11,920)	(4,872)	7,048
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,920</u>	<u>11,920</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 7,048</u></u>	<u><u>\$ 7,048</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 225,853	\$ 235,581	\$ 9,728
<i>Total Revenues</i>	<u>225,853</u>	<u>235,581</u>	<u>9,728</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	109,547	104,632	4,915
Contractual Services	133,763	133,763	-
Other	90,292	83,294	6,998
<i>Total Expenditures</i>	<u>333,602</u>	<u>321,689</u>	<u>11,913</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(107,749)	(86,108)	21,641
<b>Other Financing Sources (Uses)</b>			
Transfers In	50,000	-	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
<i>Net Change in Fund Balance</i>	(57,749)	(86,108)	(28,359)
<i>Fund Balance (Deficit) Beginning of Year</i>	46,948	46,948	-
Prior Year Encumbrances Appropriated	93,033	93,033	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 82,232</u>	<u>\$ 53,873</u>	<u>\$ (28,359)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim Witness Assistance Program  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 50,238	\$ 50,505	\$ 267
<i>Total Revenues</i>	<u>50,238</u>	<u>50,505</u>	<u>267</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	445,576	283,243	162,333
<i>Total Expenditures</i>	<u>445,576</u>	<u>283,243</u>	<u>162,333</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(395,338)</u>	<u>(232,738)</u>	<u>162,600</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	250,268	250,000	(268)
<i>Net Change in Fund Balance</i>	(145,070)	17,262	162,332
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>145,070</u>	<u>145,070</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 162,332</u></u>	<u><u>\$ 162,332</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Home Arrest Grant*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 120,264	\$ 120,469	\$ 205
<i>Total Revenues</i>	<u>120,264</u>	<u>120,469</u>	<u>205</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	116,925	89,958	26,967
Contractual Services	10,248	10,240	8
Other	14,471	-	14,471
<i>Total Expenditures</i>	<u>141,644</u>	<u>100,198</u>	<u>41,446</u>
<i>Net Change in Fund Balance</i>	(21,380)	20,271	41,651
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>21,380</u>	<u>21,380</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 41,651</u></u>	<u><u>\$ 41,651</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 32,565	\$ 26,855	\$ (5,710)
<i>Total Revenues</i>	<u>32,565</u>	<u>26,855</u>	<u>(5,710)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	60,793	60,793	-
Other	1,994	1,994	-
<i>Total Expenditures</i>	<u>62,787</u>	<u>62,787</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(30,222)	(35,932)	(5,710)
<b>Other Financing Sources (Uses)</b>			
Transfers In	17,000	10,500	(6,500)
<i>Net Change in Fund Balance</i>	(13,222)	(25,432)	(12,210)
<i>Fund Balance (Deficit) Beginning of Year</i>	(13,507)	(13,507)	-
Prior Year Encumbrances Appropriated	26,729	26,729	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (12,210)</u>	<u>\$ (12,210)</u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 130,000	\$ 168,222	\$ 38,222
<i>Total Revenues</i>	<u>130,000</u>	<u>168,222</u>	<u>38,222</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	100,194	99,626	568
Contractual Services	216,703	10,000	206,703
<i>Total Expenditures</i>	<u>316,897</u>	<u>109,626</u>	<u>207,271</u>
<i>Net Change in Fund Balance</i>	(186,897)	58,596	245,493
<i>Fund Balance (Deficit) Beginning of Year</i>	186,026	186,026	-
Prior Year Encumbrances Appropriated	<u>871</u>	<u>871</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 245,493</u>	<u>\$ 245,493</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Municipal Court Probation  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 164,156	\$ 164,156	\$ -
<i>Total Revenues</i>	<u>164,156</u>	<u>164,156</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	111,470	61,319	50,151
Other	115,135	73,710	41,425
<i>Total Expenditures</i>	<u>226,605</u>	<u>135,029</u>	<u>91,576</u>
<i>Net Change in Fund Balance</i>	(62,449)	29,127	91,576
<i>Fund Balance (Deficit) Beginning of Year</i>	348,242	348,242	-
Prior Year Encumbrances Appropriated	<u>14,212</u>	<u>14,212</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 300,005</u></u>	<u><u>\$ 391,581</u></u>	<u><u>\$ 91,576</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 74,120	\$ -	\$ (74,120)
<i>Total Revenues</i>	<u>74,120</u>	<u>-</u>	<u>(74,120)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Capital Outlay	74,120	74,120	-
<i>Total Expenditures</i>	<u>74,120</u>	<u>74,120</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(74,120)	(74,120)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ (74,120)</u></u>	<u><u>\$ (74,120)</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 26,736	\$ 26,736	\$ -
<i>Total Revenues</i>	<u>26,736</u>	<u>26,736</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Other	26,736	26,736	-
<i>Total Expenditures</i>	<u>26,736</u>	<u>26,736</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Fee Assessment*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 11,495	\$ 11,494	\$ (1)
<i>Total Revenues</i>	<u>11,495</u>	<u>11,494</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Health			
Other	12,208	11,513	695
<i>Total Expenditures</i>	<u>12,208</u>	<u>11,513</u>	<u>695</u>
<i>Net Change in Fund Balance</i>	(713)	(19)	694
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>713</u>	<u>713</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 694</u></u>	<u><u>\$ 694</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Special Projects  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 18,670	\$ 28,076	\$ 9,406
Intergovernmental	70,000	70,000	-
<i>Total Revenues</i>	<u>88,670</u>	<u>98,076</u>	<u>9,406</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	160,684	66,875	93,809
<i>Total Expenditures</i>	<u>160,684</u>	<u>66,875</u>	<u>93,809</u>
<i>Net Change in Fund Balance</i>	(72,014)	31,201	103,215
<i>Fund Balance (Deficit) Beginning of Year</i>	65,645	65,645	-
Prior Year Encumbrances Appropriated	<u>6,369</u>	<u>6,369</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 103,215</u></u>	<u><u>\$ 103,215</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,094	\$ 3,094	\$ -
<i>Total Revenues</i>	<u>3,094</u>	<u>3,094</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	21,658	5,378	16,280
<i>Total Expenditures</i>	<u>21,658</u>	<u>5,378</u>	<u>16,280</u>
<i>Net Change in Fund Balance</i>	(18,564)	(2,284)	16,280
<i>Fund Balance (Deficit) Beginning of Year</i>	15,467	15,467	-
Prior Year Encumbrances Appropriated	<u>3,097</u>	<u>3,097</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,280</u>	<u>\$ 16,280</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 39,937	\$ 39,937
<i>Total Revenues</i>	<u>-</u>	<u>39,937</u>	<u>39,937</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	29,305	1,000	28,305
<i>Total Expenditures</i>	<u>29,305</u>	<u>1,000</u>	<u>28,305</u>
<i>Net Change in Fund Balance</i>	(29,305)	38,937	68,242
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,305</u>	<u>29,305</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 68,242</u></u>	<u><u>\$ 68,242</u></u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 144,914	\$ 145,014	\$ 100
Other	100	-	(100)
<i>Total Revenues</i>	<u>145,014</u>	<u>145,014</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	29,000	28,061	939
Materials and Supplies	80,053	66,741	13,312
Other	269,911	121,516	148,395
<i>Total Expenditures</i>	<u>378,964</u>	<u>216,318</u>	<u>162,646</u>
<i>Net Change in Fund Balance</i>	(233,950)	(71,304)	162,646
<i>Fund Balance (Deficit) Beginning of Year</i>	208,844	208,844	-
Prior Year Encumbrances Appropriated	<u>25,106</u>	<u>25,106</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 162,646</u></u>	<u><u>\$ 162,646</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pre-Trial Diversion Program  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,300	\$ 10,300	\$ -
Fines and Forfeitures	2,600	4,150	1,550
<i>Total Revenues</i>	<u>12,900</u>	<u>14,450</u>	<u>1,550</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	32,086	18,111	13,975
Other	3,580	3,550	30
<i>Total Expenditures</i>	<u>35,666</u>	<u>21,661</u>	<u>14,005</u>
<i>Net Change in Fund Balance</i>	(22,766)	(7,211)	15,555
<i>Fund Balance (Deficit) Beginning of Year</i>	22,686	22,686	-
Prior Year Encumbrances Appropriated	<u>80</u>	<u>80</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 15,555</u>	<u>\$ 15,555</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ -	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Other	60,484	60,484	-
<i>Total Expenditures</i>	<u>60,484</u>	<u>60,484</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(60,484)	(60,484)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>60,489</u>	<u>60,489</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 5</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ -</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
E 911 System  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 244,000	\$ 334,346	\$ 90,346
<i>Total Revenues</i>	<u>244,000</u>	<u>334,346</u>	<u>90,346</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	13,250	-	13,250
Contractual Services	235,937	3,254	232,683
Capital Outlay	668,985	209,036	459,949
<i>Total Expenditures</i>	<u>918,172</u>	<u>212,290</u>	<u>705,882</u>
<i>Net Change in Fund Balance</i>	(674,172)	122,056	796,228
<i>Fund Balance (Deficit) Beginning of Year</i>	945,959	945,959	-
Prior Year Encumbrances Appropriated	<u>28,210</u>	<u>28,210</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 299,997</u></u>	<u><u>\$ 1,096,225</u></u>	<u><u>\$ 796,228</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
VAWA Investigative Enhancement  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 24,706	\$ 46,440	\$ 21,734
<i>Total Revenues</i>	<u>24,706</u>	<u>46,440</u>	<u>21,734</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Personal Services	53,608	44,927	8,681
Other	500	-	500
Total General Government	<u>54,108</u>	<u>44,927</u>	<u>9,181</u>
Public Safety			
Sheriff			
Personal Services	49,254	16,996	32,258
Other	18,218	2,133	16,085
Total Public Safety	<u>67,472</u>	<u>19,129</u>	<u>48,343</u>
<i>Total Expenditures</i>	<u>121,580</u>	<u>64,056</u>	<u>57,524</u>
<i>Net Change in Fund Balance</i>	(96,874)	(17,616)	79,258
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>96,874</u>	<u>96,874</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 79,258</u></u>	<u><u>\$ 79,258</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 9,500	\$ 10,275	\$ 775
Other	-	43,976	43,976
<i>Total Revenues</i>	<u>9,500</u>	<u>54,251</u>	<u>44,751</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	8,460	8,068	392
Other	38,152	43,976	(5,824)
<i>Total Expenditures</i>	<u>46,612</u>	<u>52,044</u>	<u>(5,432)</u>
<i>Net Change in Fund Balance</i>	(37,112)	2,207	39,319
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>37,112</u>	<u>37,112</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 39,319</u></u>	<u><u>\$ 39,319</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 19,000	\$ 19,091	\$ 91
<i>Total Revenues</i>	<u>19,000</u>	<u>19,091</u>	<u>91</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	29,610	20,000	9,610
<i>Total Expenditures</i>	<u>29,610</u>	<u>20,000</u>	<u>9,610</u>
<i>Net Change in Fund Balance</i>	(10,610)	(909)	9,701
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,610</u>	<u>10,610</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 9,701</u></u>	<u><u>\$ 9,701</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Interlock and Alcohol Monitoring  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 11,500	\$ 21,802	\$ 10,302
<i>Total Revenues</i>	<u>11,500</u>	<u>21,802</u>	<u>10,302</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	67,865	36,505	31,360
<i>Total Expenditures</i>	<u>67,865</u>	<u>36,505</u>	<u>31,360</u>
<i>Net Change in Fund Balance</i>	(56,365)	(14,703)	41,662
<i>Fund Balance (Deficit) Beginning of Year</i>	35,442	35,442	-
Prior Year Encumbrances Appropriated	<u>20,923</u>	<u>20,923</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,662</u>	<u>\$ 41,662</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dispute Resolution Fees*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,425	\$ 2,425	\$ -
<i>Total Revenues</i>	<u>2,425</u>	<u>2,425</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	20,572	2,000	18,572
<i>Total Expenditures</i>	<u>20,572</u>	<u>2,000</u>	<u>18,572</u>
<i>Net Change in Fund Balance</i>	(18,147)	425	18,572
<i>Fund Balance (Deficit) Beginning of Year</i>	16,447	16,447	-
Prior Year Encumbrances Appropriated	<u>1,700</u>	<u>1,700</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 18,572</u>	<u>\$ 18,572</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Asset Preservation & Recovery  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 18,000	\$ 19,290	\$ 1,290
<i>Total Revenues</i>	<u>18,000</u>	<u>19,290</u>	<u>1,290</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	147,353	2,000	145,353
<i>Total Expenditures</i>	<u>147,353</u>	<u>2,000</u>	<u>145,353</u>
<i>Net Change in Fund Balance</i>	(129,353)	17,290	146,643
<i>Fund Balance (Deficit) Beginning of Year</i>	127,353	127,353	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 146,643</u>	<u>\$ 146,643</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000	\$ 1,145	\$ 145
Other	-	1,000	1,000
<i>Total Revenues</i>	<u>1,000</u>	<u>2,145</u>	<u>1,145</u>
<b>Expenditures</b>			
Current:			
Public Works			
Other	7,876	3,000	4,876
<i>Total Expenditures</i>	<u>7,876</u>	<u>3,000</u>	<u>4,876</u>
<i>Net Change in Fund Balance</i>	(6,876)	(855)	6,021
<i>Fund Balance (Deficit) Beginning of Year</i>	5,446	5,446	-
Prior Year Encumbrances Appropriated	<u>1,430</u>	<u>1,430</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,021</u>	<u>\$ 6,021</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Targeted Community Alternative Programs  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 226,880	\$ 226,880	\$ -
<i>Total Revenues</i>	<u>226,880</u>	<u>226,880</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	126,147	91,001	35,146
Contractual Services	178,872	131,361	47,511
Other	23,356	23,356	-
<i>Total Expenditures</i>	<u>328,375</u>	<u>245,718</u>	<u>82,657</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(101,495)	(18,838)	82,657
<i>Fund Balance (Deficit) Beginning of Year</i>	89,097	89,097	-
Prior Year Encumbrances Appropriated	<u>12,398</u>	<u>12,398</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 82,657</u>	<u>\$ 82,657</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 23,496	\$ 23,496	\$ -
<i>Total Revenues</i>	<u>23,496</u>	<u>23,496</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	27,969	24,270	3,699
<i>Total Expenditures</i>	<u>27,969</u>	<u>24,270</u>	<u>3,699</u>
<i>Net Change in Fund Balance</i>	(4,473)	(774)	3,699
<i>Fund Balance (Deficit) Beginning of Year</i>	203	203	-
Prior Year Encumbrances Appropriated	4,270	4,270	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,699</u>	<u>\$ 3,699</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 98,566	\$ 98,566	\$ -
<i>Total Revenues</i>	<u>98,566</u>	<u>98,566</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Judicial			
Contractual Services	121,942	121,942	-
Other	4,682	4,463	219
<i>Total Expenditures</i>	<u>126,624</u>	<u>126,405</u>	<u>219</u>
<i>Net Change in Fund Balance</i>	(28,058)	(27,839)	219
<i>Fund Balance (Deficit) Beginning of Year</i>	5,986	5,986	-
Prior Year Encumbrances Appropriated	<u>22,072</u>	<u>22,072</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 219</u>	<u>\$ 219</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Municipal Court Special Project  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 155,000	\$ 172,828	\$ 17,828
<i>Total Revenues</i>	<u>155,000</u>	<u>172,828</u>	<u>17,828</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	93,297	57,755	35,542
Contractual Services	236,842	115,035	121,807
<i>Total Expenditures</i>	<u>330,139</u>	<u>172,790</u>	<u>157,349</u>
<i>Net Change in Fund Balance</i>	(175,139)	38	175,177
<i>Fund Balance (Deficit) Beginning of Year</i>	301,573	301,573	-
Prior Year Encumbrances Appropriated	<u>23,566</u>	<u>23,566</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 150,000</u></u>	<u><u>\$ 325,177</u></u>	<u><u>\$ 175,177</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous State Grants  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 154,905	\$ 354,905	\$ 200,000
<i>Total Revenues</i>	<u>154,905</u>	<u>354,905</u>	<u>200,000</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Maintenance and Operations	339,444	334,689	4,755
Other	150,000	-	150,000
<i>Total Expenditures</i>	<u>489,444</u>	<u>334,689</u>	<u>154,755</u>
<i>Net Change in Fund Balance</i>	(334,539)	20,216	354,755
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>334,539</u>	<u>334,539</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 354,755</u></u>	<u><u>\$ 354,755</u></u>



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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 25,000	\$ 189,713	\$ 164,713
<i>Total Revenues</i>	<u>25,000</u>	<u>189,713</u>	<u>164,713</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	136,133	-	136,133
<i>Total Expenditures</i>	<u>136,133</u>	<u>-</u>	<u>136,133</u>
<i>Net Change in Fund Balance</i>	(111,133)	189,713	300,846
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>111,133</u>	<u>111,133</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 300,846</u></u>	<u><u>\$ 300,846</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Public Works			
Contractual Services	204,800	204,800	-
<i>Total Expenditures</i>	204,800	204,800	-
<i>Deficiency of Revenues Under Expenditures</i>	(204,800)	(204,800)	-
<b>Other Financing Sources</b>			
Transfers In	204,800	204,800	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mt Eaton Landfill  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
<i>Total Expenditures</i>	400,000	-	400,000
<i>Net Change in Fund Balance</i>	(400,000)	-	400,000
<i>Fund Balance (Deficit) Beginning of Year</i>	400,000	400,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 400,000	\$ 400,000

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 60,000	\$ 141,918	\$ 81,918
<i>Total Revenues</i>	<u>60,000</u>	<u>141,918</u>	<u>81,918</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	277,132	70,823	206,309
<i>Total Expenditures</i>	<u>277,132</u>	<u>70,823</u>	<u>206,309</u>
<i>Net Change in Fund Balance</i>	(217,132)	71,095	288,227
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>217,132</u>	<u>217,132</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 288,227</u>	<u>\$ 288,227</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim's Assistance Trust*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	11,741	-	11,741
<i>Total Expenditures</i>	11,741	-	11,741
<i>Net Change in Fund Balance</i>	(11,741)	-	11,741
<i>Fund Balance (Deficit) Beginning of Year</i>	11,741	11,741	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,741	\$ 11,741

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder's Equipment  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 58,000	\$ 60,805	\$ 2,805
<i>Total Revenues</i>	<u>58,000</u>	<u>60,805</u>	<u>2,805</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	165,467	59,118	106,349
Other	15,408	10,674	4,734
<i>Total Expenditures</i>	<u>180,875</u>	<u>69,792</u>	<u>111,083</u>
<i>Net Change in Fund Balance</i>	(122,875)	(8,987)	113,888
<i>Fund Balance (Deficit) Beginning of Year</i>	113,349	113,349	-
Prior Year Encumbrances Appropriated	<u>9,526</u>	<u>9,526</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 113,888</u>	<u>\$ 113,888</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Administration  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 661,614	\$ 661,614	\$ -
<i>Total Revenues</i>	<u>661,614</u>	<u>661,614</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	612,800	593,267	19,533
Contractual Services	24,367	7,382	16,985
Materials and Supplies	22,355	10,623	11,732
Capital Outlay	2,500	1,000	1,500
Other	101,470	37,754	63,716
<i>Total Expenditures</i>	<u>763,492</u>	<u>650,026</u>	<u>113,466</u>
<i>Net Change in Fund Balance</i>	(101,878)	11,588	113,466
<i>Fund Balance (Deficit) Beginning of Year</i>	550,800	550,800	-
Prior Year Encumbrances Appropriated	<u>29,192</u>	<u>29,192</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 478,114</u></u>	<u><u>\$ 591,580</u></u>	<u><u>\$ 113,466</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Canine Donations*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 15,100	\$ 15,100	\$ -
<i>Total Revenues</i>	<u>15,100</u>	<u>15,100</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Other	22,783	17,800	4,983
<i>Total Expenditures</i>	<u>22,783</u>	<u>17,800</u>	<u>4,983</u>
<i>Net Change in Fund Balance</i>	(7,683)	(2,700)	4,983
<i>Fund Balance (Deficit) Beginning of Year</i>	7,638	7,638	-
Prior Year Encumbrances Appropriated	<u>45</u>	<u>45</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,983</u>	<u>\$ 4,983</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Employee Benefits Liability  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Other:			
Public Safety			
Personal Services	1,631,067	-	1,631,067
<i>Total Expenditures</i>	<u>1,631,067</u>	<u>-</u>	<u>1,631,067</u>
<i>Net Change in Fund Balance</i>	(1,626,067)	5,000	1,631,067
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,626,067</u>	<u>1,626,067</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 1,631,067</u></u>	<u><u>\$ 1,631,067</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 599,106	\$ 601,607	\$ 2,501
Intergovernmental	-	870	870
Other	94,574	122,000	27,426
<i>Total Revenues</i>	<u>693,680</u>	<u>724,477</u>	<u>30,797</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	695,930	573,652	122,278
Capital Outlay	49,389	49,389	-
Other	377,276	74,393	302,883
<i>Total Expenditures</i>	<u>1,122,595</u>	<u>697,434</u>	<u>425,161</u>
<i>Net Change in Fund Balance</i>	(428,915)	27,043	455,958
<i>Fund Balance (Deficit) Beginning of Year</i>	407,054	407,054	-
Prior Year Encumbrances Appropriated	<u>21,861</u>	<u>21,861</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 455,958</u>	<u>\$ 455,958</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 4,999	\$ (1)
<i>Total Revenues</i>	<u>5,000</u>	<u>4,999</u>	<u>(1)</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	31,422	31,422	-
<i>Total Expenditures</i>	<u>31,422</u>	<u>31,422</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(26,422)	(26,423)	(1)
<b>Other Financing Sources (Uses)</b>			
Transfers In	20,150	20,150	-
Transfers Out	(7,728)	-	(7,728)
<i>Total Other Financing Sources (Uses)</i>	<u>12,422</u>	<u>20,150</u>	<u>(7,728)</u>
<i>Net Change in Fund Balance</i>	(14,000)	(6,273)	(7,729)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 7,727</u></u>	<u><u>\$ (7,729)</u></u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 15,514,775	\$ 908,639	\$ (14,606,136)
Rental Income	45,000	49,470	4,470
<i>Total Revenues</i>	<u>15,559,775</u>	<u>958,109</u>	<u>(14,601,666)</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	69,162,790	65,179,383	3,983,407
Capital Outlay	5,598,537	3,257,042	2,341,495
<i>Total Expenditures</i>	<u>74,761,327</u>	<u>68,436,425</u>	<u>6,324,902</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(59,201,552)	(67,478,316)	(8,276,764)
<b>Other Financing Sources (Uses)</b>			
Issuance From Notes	30,126,300	30,126,300	-
Transfers In	2,000,000	3,800,000	1,800,000
<i>Total Other Financing Sources (Uses)</i>	<u>32,126,300</u>	<u>33,926,300</u>	<u>1,800,000</u>
<i>Net Change in Fund Balance</i>	(27,075,252)	(33,552,016)	(6,476,764)
<i>Fund Balance (Deficit) Beginning of Year</i>	22,789,098	22,789,098	-
Prior Year Encumbrances Appropriated	5,086,152	5,086,152	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 799,998</u>	<u>\$ (5,676,766)</u>	<u>\$ (6,476,764)</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 500,000	\$ 500,000	\$ -
<i>Total Revenues</i>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Capital Outlay	500,000	500,000	-
<i>Total Expenditures</i>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Prior Year Encumbrances Appropriated	500,000	500,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Center Communications  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 120,000	\$ 121,018	\$ 1,018
<i>Total Revenues</i>	<u>120,000</u>	<u>121,018</u>	<u>1,018</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Other	428,550	80,320	348,230
<i>Total Expenditures</i>	<u>428,550</u>	<u>80,320</u>	<u>348,230</u>
<i>Net Change in Fund Balance</i>	(308,550)	40,698	349,248
<i>Fund Balance (Deficit) Beginning of Year</i>	258,545	258,545	-
Prior Year Encumbrances Appropriated	50,005	50,005	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 349,248</u>	<u>\$ 349,248</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Bridge Project*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,736,863	\$ 1,422,713	\$ (1,314,150)
<i>Total Revenues</i>	<u>2,736,863</u>	<u>1,422,713</u>	<u>(1,314,150)</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	1,400,273	1,400,273	-
Capital Outlay	1,336,589	1,336,589	-
<i>Total Expenditures</i>	<u>2,736,862</u>	<u>2,736,862</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	1	(1,314,149)	(1,314,150)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,944,938)	(1,944,938)	-
Prior Year Encumbrances Appropriated	1,944,937	1,944,937	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (1,314,150)</u>	<u>\$ (1,314,150)</u>

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 917,472	\$ 917,471	\$ (1)
<i>Total Revenues</i>	<u>917,472</u>	<u>917,471</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	<u>803,022</u>	<u>452,870</u>	<u>350,152</u>
Capital Outlay			
Other	<u>177,272</u>	<u>62,437</u>	<u>114,835</u>
<i>Total Expenditures</i>	<u>980,294</u>	<u>515,307</u>	<u>464,987</u>
<i>Net Change in Fund Balance</i>	(62,822)	402,164	464,986
<i>Fund Balance (Deficit) Beginning of Year</i>	(290,843)	(290,843)	-
Prior Year Encumbrances Appropriated	<u>353,665</u>	<u>353,665</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 464,986</u>	<u>\$ 464,986</u>



**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2024*

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,748,910	\$ 246,178	\$ 2,995,088
<i>Total Current Assets</i>	<u>2,748,910</u>	<u>246,178</u>	<u>2,995,088</u>
<i>Non-Current Assets:</i>			
Net OPEB Asset	137,665	-	137,665
<i>Total Non-Current Assets</i>	<u>137,665</u>	<u>-</u>	<u>137,665</u>
<i>Total Assets</i>	<u>2,886,575</u>	<u>246,178</u>	<u>3,132,753</u>
<b>Deferred Outflows of Resources</b>			
Pension	1,963,236	-	1,963,236
OPEB	118,117	-	118,117
<i>Total Deferred Outflows of Resources</i>	<u>2,081,353</u>	<u>-</u>	<u>2,081,353</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	45,794	-	45,794
Accrued Wages	5,013	-	5,013
Due to Other Governments	12,005	-	12,005
Unearned Revenue	819,626	-	819,626
Claims Payable	1,078,000	7,254	1,085,254
Compensated Absences Payable	916	-	916
<i>Total Current Liabilities</i>	<u>1,961,354</u>	<u>7,254</u>	<u>1,968,608</u>
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable - Net of Current Portion	6,556	-	6,556
Net Pension Liability	4,878,683	-	4,878,683
<i>Total Long-Term Liabilities</i>	<u>4,885,239</u>	<u>-</u>	<u>4,885,239</u>
<i>Total Liabilities</i>	<u>6,846,593</u>	<u>7,254</u>	<u>6,853,847</u>
<b>Deferred Inflows of Resources</b>			
OPEB	98,675	-	98,675
<i>Total Deferred Inflows of Resources</i>	<u>98,675</u>	<u>-</u>	<u>98,675</u>
<b>Net Position</b>			
Restricted for:			
OPEB Asset	137,665	-	137,665
Unrestricted	(2,115,005)	238,924	(1,876,081)
<i>Total Net Position</i>	<u>\$ (1,977,340)</u>	<u>\$ 238,924</u>	<u>\$ (1,738,416)</u>

**Wayne County, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2024*

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 16,728,761	\$ 201,729	\$ 16,930,490
Other	1,559,866	-	1,559,866
<i>Total Operating Revenues</i>	<u>18,288,627</u>	<u>201,729</u>	<u>18,490,356</u>
<b>Operating Expenses</b>			
Personal Services	561,420	-	561,420
Contractual Services	1,357,496	186,940	1,544,436
Claims	15,155,019	13,640	15,168,659
Other	91,234	-	91,234
<i>Total Operating Expenses</i>	<u>17,165,169</u>	<u>200,580</u>	<u>17,365,749</u>
<i>Change in Net Position</i>	1,123,458	1,149	1,124,607
<i>Net Position Beginning of Year</i>	<u>(3,100,798)</u>	<u>237,775</u>	<u>(2,863,023)</u>
<i>Net Position End of Year</i>	<u><u>\$ (1,977,340)</u></u>	<u><u>\$ 238,924</u></u>	<u><u>\$ (1,738,416)</u></u>

**Wayne County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2024*

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 16,754,305	\$ 201,729	\$ 16,956,034
Cash Received from Other Operating Receipts	1,559,866	-	1,559,866
Cash Payments to Employees for Services and Benefits	(162,986)	-	(162,986)
Cash Payments for Contractual Services	(1,374,429)	(186,940)	(1,561,369)
Cash Payments for Claims	(15,845,019)	(24,927)	(15,869,946)
Other Cash Payments	(69,356)	-	(69,356)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>862,381</u>	<u>(10,138)</u>	<u>852,243</u>
 <i>Net Increase (Decrease) in Cash and Investments</i>	 862,381	 (10,138)	 852,243
 <i>Cash and Investments Beginning of Year</i>	 <u>1,886,529</u>	 <u>256,316</u>	 <u>2,142,845</u>
 <i>Cash and Investments End of Year</i>	 <u><u>\$ 2,748,910</u></u>	 <u><u>\$ 246,178</u></u>	 <u><u>\$ 2,995,088</u></u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$ 1,123,458	\$ 1,149	\$ 1,124,607
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Net OPEB Asset	(137,665)	-	(137,665)
Deferred Outflows - Pension/OPEB	107,243	-	107,243
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	4,945	-	4,945
Accrued Wages	575	-	575
Claims Payable	(690,000)	(11,287)	(701,287)
Unearned Revenue	25,544	-	25,544
Due to Other Governments	(5,815)	-	(5,815)
Compensated Absences Payable	(7,301)	-	(7,301)
Deferred Inflows - Pension/OPEB	71,734	-	71,734
Net Pension Liability	446,430	-	446,430
Net OPEB Liability	(76,767)	-	(76,767)
 <i>Net Cash Provided by (Used For) Operating Activities</i>	 <u><u>\$ 862,381</u></u>	 <u><u>\$ (10,138)</u></u>	 <u><u>\$ 852,243</u></u>

**PROPRIETARY FUNDS  
INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENSES AND CHANGES IN  
FUND EQUITY – BUDGET (NON-GAAP BASIS)  
AND ACTUAL**

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

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 1,070,300	\$ 1,096,382	\$ 26,082
Other	-	36,284	36,284
<i>Total Operating Revenues</i>	<u>1,070,300</u>	<u>1,132,666</u>	<u>62,366</u>
<b>Operating Expenses</b>			
Personal Services	322,198	289,184	33,014
Contractual Services	735,101	724,460	10,641
Materials and Supplies	16,146	15,792	354
Capital Outlay	10,578,244	10,536,520	41,724
Other	500,322	225,535	274,787
<i>Total Operating Expenses</i>	<u>12,152,011</u>	<u>11,791,491</u>	<u>360,520</u>
<i>Operating Loss</i>	(11,081,711)	(10,658,825)	422,886
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	10,408,669	430,308	(9,978,361)
Principal Retirement	(191,380)	(191,380)	-
Interest and Fiscal Charges	(65,428)	(65,129)	299
<i>Total Non Operating Revenues (Expenses)</i>	<u>10,151,861</u>	<u>173,799</u>	<u>(9,978,062)</u>
<i>Loss Before Transfers</i>	(929,850)	(10,485,026)	(9,555,176)
Special Assessments	38,545	38,545	-
Transfers In	127,893	210,000	82,107
Transfers Out	(12,356)	-	12,356
<i>Change in Fund Equity</i>	<u>(775,768)</u>	<u>(10,236,481)</u>	<u>(9,460,713)</u>
<i>Fund Equity (Deficit) Beginning of Year</i>	271,045	271,045	-
Prior Year Encumbrances Appropriated	1,004,728	1,004,728	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 500,005</u>	<u>\$ (8,960,708)</u>	<u>\$ (9,460,713)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Wayne County Airport*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 637,391	\$ 782,930	\$ 145,539
Other	154,200	108,909	(45,291)
<i>Total Operating Revenues</i>	<u>791,591</u>	<u>891,839</u>	<u>100,248</u>
<b>Operating Expenses</b>			
Personal Services	267,266	247,070	20,196
Contractual Services	81,275	76,157	5,118
Materials and Supplies	462,643	398,999	63,644
Capital Outlay	366,849	365,974	875
Other	211,175	62,779	148,396
<i>Total Operating Expenses</i>	<u>1,389,208</u>	<u>1,150,979</u>	<u>238,229</u>
<i>Operating Loss</i>	(597,617)	(259,140)	338,477
<b>Non Operating Revenues (Expenses)</b>			
Interest Revenue	9,076	10,306	1,230
Lease Revenue	54,533	86,743	32,210
<i>Total Non Operating Revenues (Expenses)</i>	<u>63,609</u>	<u>97,049</u>	<u>33,440</u>
<i>Change in Fund Equity</i>	(534,008)	(162,091)	371,917
<i>Fund Equity (Deficit) Beginning of Year</i>	335,143	335,143	-
<i>Prior Year Encumbrances Appropriated</i>	<u>198,865</u>	<u>198,865</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 371,917</u>	<u>\$ 371,917</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Care*  
*For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 16,818,000	\$ 16,754,305	\$ (63,695)
Other	500,000	1,175,526	675,526
<i>Total Operating Revenues</i>	<u>17,318,000</u>	<u>17,929,831</u>	<u>611,831</u>
<b>Operating Expenses</b>			
Personal Services	168,659	162,986	5,673
Contractual Services	2,056,917	2,023,166	33,751
Claims	16,834,974	15,863,554	971,420
Other	143,980	137,059	6,921
<i>Total Operating Expenses</i>	<u>19,204,530</u>	<u>18,186,765</u>	<u>1,017,765</u>
<i>Change in Fund Equity</i>	(1,886,530)	(256,934)	1,629,596
<i>Fund Equity (Deficit) Beginning of Year</i>	1,605,633	1,605,633	-
Prior Year Encumbrances Appropriated	<u>280,897</u>	<u>280,897</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,629,596</u>	<u>\$ 1,629,596</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Self Insurance Workers' Compensation  
For the Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 216	\$ 201,729	\$ 201,513
<i>Total Operating Revenues</i>	<u>216</u>	<u>201,729</u>	<u>201,513</u>
<b>Operating Expenses</b>			
Contractual Services	209,075	209,075	-
Claims	47,457	26,016	21,441
<i>Total Operating Expenses</i>	<u>256,532</u>	<u>235,091</u>	<u>21,441</u>
<i>Change in Fund Equity</i>	(256,316)	(33,362)	222,954
<i>Fund Equity (Deficit) Beginning of Year</i>	235,803	235,803	-
Prior Year Encumbrances Appropriated	<u>20,513</u>	<u>20,513</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 222,954</u></u>	<u><u>\$ 222,954</u></u>

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**COMBINING STATEMENTS FOR  
FIDUCIARY FUNDS  
AND  
INDIVIDUAL FUND SCHEDULE FOR  
FIDUCIARY FUNDS**

## **Nonmajor Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as custodial for individuals, private organizations, other governments, and/or funds. Descriptions were provided for significant fiduciary funds. The County only reports custodial funds within the fiduciary fund type.

### ***Undivided and Library Local Government***

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

### ***Real Estate Tax***

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

### ***Undivided Taxes***

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

### ***Undivided Auto***

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

### ***District Board of Health***

To account for the funds on deposit with the County Treasurer that are used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

### ***Mental Health and Recovery Board***

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.

### ***Soil and Water Conservation***

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

### ***Other Custodial Funds***

To account for the activity of the following funds, which are reported as one fund for external reporting purposes.

*Medway*

*Elections Commission*

*Board of DD Food Service*

*Ohio House Trust Fees*

*Building Standards Fee Assessment*

*Contract Performance Deposits*

*County Agency*

*Indigent Assessment Fees*

*SSI Funds Trust*

*Park District*

*Inmate Agency*

*Resident Personal Accounts*

**Wayne County, OH**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2024

	Undivided Local Government	Real Estate Tax	Undivided Taxes	Undivided Auto	District Board of Health
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ -	\$ 5,661,080	\$ 517,047	\$ 2,172,523
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Sales Taxes Receivable	-	-	-	42,422	-
Property and Other Local Taxes Receivable	-	-	245,488,181	-	-
Due from Other Governments	3,337,477	-	-	1,465,986	-
<i>Total Assets</i>	<u>\$ 3,337,477</u>	<u>\$ -</u>	<u>\$ 251,149,261</u>	<u>\$ 2,025,455</u>	<u>\$ 2,172,523</u>
<b>Liabilities</b>					
Due to Other Governments	-	-	7,584,378	2,097,646	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>7,584,378</u>	<u>2,097,646</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	163,779,541	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>163,779,541</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Restricted Net Position for Individuals, Organizations & Other Governments	3,337,477	-	79,785,342	(72,191)	2,172,523
<i>Total Net Position</i>	<u>\$ 3,337,477</u>	<u>\$ -</u>	<u>\$ 79,785,342</u>	<u>\$ (72,191)</u>	<u>\$ 2,172,523</u>

(continued)

**Wayne County, OH**  
Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2024

	Mental Health and Recovery Board	Soil and Water Conservation	Other Custodial Funds	Total
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,151,189	\$ 672,170	\$ 3,712,548	\$ 17,886,557
Cash and Cash Equivalents in Segregated Accounts	-	-	1,579,041	1,579,041
Sales Taxes Receivable	-	-	-	42,422
Property and Other Local Taxes Receivable	-	-	2,666,058	248,154,239
Due from Other Governments	-	-	15,976	4,819,439
<i>Total Assets</i>	<u>\$ 5,151,189</u>	<u>\$ 672,170</u>	<u>\$ 7,973,623</u>	<u>\$ 272,481,698</u>
<b>Liabilities</b>				
Due to Other Governments	-	-	112,054	9,794,078
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>112,054</u>	<u>9,794,078</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	-	-	-	163,779,541
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,779,541</u>
<b>Net Position</b>				
Restricted Net Position for Individuals, Organizations & Other Governments	5,151,189	672,170	7,861,569	98,908,079
<i>Total Net Position</i>	<u>\$ 5,151,189</u>	<u>\$ 672,170</u>	<u>\$ 7,861,569</u>	<u>\$ 98,908,079</u>

**Wayne County, OH**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2024

	Undivided Local Government	Real Estate Tax	Undivided Taxes	Undivided Auto	District Board of Health
<b>Additions</b>					
Intergovernmental	\$ 6,690,335	\$ 1,189,023	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	3,369,366
Licenses, Permits & Fees for Other Governments	-	-	-	19,041	-
Fines & Forfeitures for Other Governments	-	-	-	3,627,271	-
Property Tax Collections for Other Governments	-	-	193,927,399	-	-
<i>Total Additions</i>	<u>6,690,335</u>	<u>1,189,023</u>	<u>193,927,399</u>	<u>3,646,312</u>	<u>3,369,366</u>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	-	36,403	-	3,405,111
Distributions of State Funds to Other Governments	6,671,331	1,189,023	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	3,718,503	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	180,876,302	-	-
<i>Total Deductions</i>	<u>6,671,331</u>	<u>1,189,023</u>	<u>180,912,705</u>	<u>3,718,503</u>	<u>3,405,111</u>
<i>Change in Net Position</i>	19,004	-	13,014,694	(72,191)	(35,745)
<i>Net Position Beginning of Year</i>	<u>3,318,473</u>	<u>-</u>	<u>66,770,648</u>	<u>-</u>	<u>2,208,268</u>
<i>Net Position End of Year</i>	<u>\$ 3,337,477</u>	<u>\$ -</u>	<u>\$ 79,785,342</u>	<u>\$ (72,191)</u>	<u>\$ 2,172,523</u>

(continued)

**Wayne County, OH**  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
For the Year Ended December 31, 2024

	Mental Health and Recovery Board	Soil and Water Conservation	Other Custodial Funds	Total
<b>Additions</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 7,879,358
Amounts Received as Fiscal Agent	10,119,788	691,728	4,807,534	18,988,416
Licenses, Permits & Fees for Other Governments	-	-	21,173,443	21,192,484
Fines & Forfeitures for Other Governments	-	-	5,288,603	8,915,874
Property Tax Collections for Other Governments	-	-	-	193,927,399
<i>Total Additions</i>	<u>10,119,788</u>	<u>691,728</u>	<u>31,269,580</u>	<u>250,903,531</u>
<b>Deductions</b>				
Distributions as Fiscal Agent	12,524,491	595,236	3,387,576	19,948,817
Distributions of State Funds to Other Governments	-	-	-	7,860,354
Licenses, Permits & Fees Distributions to Other Governments	-	-	21,688,931	25,407,434
Fines & Forfeitures Distributions to Other Governments	-	-	4,723,359	4,723,359
Property Tax Distributions to Other Governments	-	-	-	180,876,302
<i>Total Deductions</i>	<u>12,524,491</u>	<u>595,236</u>	<u>29,799,866</u>	<u>238,816,266</u>
<i>Change in Net Position</i>	(2,404,703)	96,492	1,469,714	12,087,265
<i>Net Position Beginning of Year</i>	<u>7,555,892</u>	<u>575,678</u>	<u>6,391,855</u>	<u>86,820,814</u>
<i>Net Position End of Year</i>	<u>\$ 5,151,189</u>	<u>\$ 672,170</u>	<u>\$ 7,861,569</u>	<u>\$ 98,908,079</u>



**SUPPLEMENTAL SCHEDULE –  
GENERAL FUND CASH BASIS TO  
GAAP BASIS RECONCILIATION**

**Wayne County, Ohio**  
*Supplementary Schedule*  
*General Fund Cash Basis to GAAP Basis Reconciliation*  
*For the Year Ended December 31, 2024*

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
<b>Revenues</b>											
Property and Other Local Taxes	\$ 7,143,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,143,066
Permissive Sales Taxes	15,272,805	(37,731)	-	-	-	-	-	-	-	-	15,235,074
Charges for Services	5,131,224	(666)	-	-	-	60,765	662,401	-	-	583,085	6,436,809
Licenses and Permits	60,670	-	-	-	-	-	-	-	-	-	60,670
Fines and Forfeitures	251,731	510	-	-	-	-	-	-	-	-	252,241
Intergovernmental	5,661,248	(141,592)	-	-	-	-	-	-	-	-	5,519,656
Interest	3,410,039	1,731,273	-	-	-	-	-	-	-	-	5,141,312
Rent	28,890	-	-	-	-	-	-	-	-	-	28,890
Other	1,304,286	161,931	-	127,699	-	-	-	15,100	5,000	122,000	1,736,016
<i>Total Revenues</i>	<i>38,263,959</i>	<i>1,713,725</i>	<i>-</i>	<i>127,699</i>	<i>-</i>	<i>60,765</i>	<i>662,401</i>	<i>15,100</i>	<i>5,000</i>	<i>705,085</i>	<i>41,553,734</i>
<b>Expenditures</b>											
Current:											
General Government:											
Legislative and Executive	10,891,156	(84,582)	-	67,892	-	58,699	637,566	-	-	-	11,570,731
Judicial	8,017,522	(18,799)	-	-	-	-	-	-	-	-	7,998,723
Public Safety	11,240,206	37,718	-	-	-	-	-	16,725	-	694,999	11,989,648
Public Works	200,762	(1,682)	-	-	-	-	-	-	-	-	199,080
Health	288,568	2,667	-	-	-	-	-	-	-	-	291,235
Human Services	1,090,229	(14,550)	-	-	-	-	-	-	-	-	1,075,679
Economic Development and Assistance	722,817	-	-	-	-	-	-	-	-	-	722,817
Debt Service											
Principal Retirement	62,551	265,522	-	-	-	-	-	-	-	-	328,073
Interest and Fiscal Charges	30,236	39,490	-	-	-	-	-	-	-	-	69,726
<i>Total Expenditures</i>	<i>32,544,047</i>	<i>225,784</i>	<i>-</i>	<i>67,892</i>	<i>-</i>	<i>58,699</i>	<i>637,566</i>	<i>16,725</i>	<i>-</i>	<i>694,999</i>	<i>34,245,712</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>5,719,912</i>	<i>1,487,941</i>	<i>-</i>	<i>59,807</i>	<i>-</i>	<i>2,066</i>	<i>24,835</i>	<i>(1,625)</i>	<i>5,000</i>	<i>10,086</i>	<i>7,308,022</i>
<b>Other Financing Sources (Uses)</b>											
Inception of Subscription Based Information Technology Arrangement	-	137,466	-	-	-	-	-	-	-	-	137,466
Proceeds from Sale of Capital Assets	5,834	-	-	-	-	-	-	-	-	-	5,834
Transfers Out	(4,784,000)	-	-	-	-	-	-	-	-	-	(4,784,000)
<i>Total Other Financing Sources (Uses)</i>	<i>(4,778,166)</i>	<i>137,466</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(4,640,700)</i>
<i>Net Change in Fund Balance</i>	<i>941,746</i>	<i>1,625,407</i>	<i>-</i>	<i>59,807</i>	<i>-</i>	<i>2,066</i>	<i>24,835</i>	<i>(1,625)</i>	<i>5,000</i>	<i>10,086</i>	<i>2,667,322</i>
Beginning Fund Balance	15,473,340	(7,430,199)	400,000	170,774	11,741	119,205	611,931	7,684	1,626,067	426,024	11,416,567
Increase/(Decrease) in Consumable Inventory	-	(21,260)	-	-	-	-	(1,059)	-	-	-	(22,319)
Ending Fund Balance	\$ 16,415,086	\$ (5,826,052)	\$ 400,000	\$ 230,581	\$ 11,741	\$ 121,271	\$ 635,707	\$ 6,059	\$ 1,631,067	\$ 436,110	\$ 14,061,570

**NOTE:** The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

# ***STATISTICS***

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# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>236 - 245</b>
<b>Revenue Capacity</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 source, the property tax.	<b>246 - 254</b>
<b>Debt Capacity</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>255 - 261</b>
<b>Economic and Demographic Information</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>262 - 263</b>
<b>Operating Information</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.	<b>264 -275</b>

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

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

	2024	2023	2022	2021
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 69,215,336	\$ 71,942,808	\$ 67,065,761	\$ 66,510,310
Restricted for:				
Capital Projects	23,996,697	-	21,772,463	7,489,594
Debt Service	727	-	14,000	28,562
Public Works Projects	5,191,146	5,146,009	4,398,063	4,926,400
Human Services Programs	43,778,254	38,521,715	36,048,129	32,283,048
Community Development Projects	376,391	543,111	534,149	528,699
Other Purposes	11,856,782	10,191,006	9,649,915	7,247,956
Unrestricted (Deficit)	(12,236,399)	3,533,447	(18,990,879)	(25,765,331)
Total Governmental Activities Net Position	142,178,934	129,878,096	120,491,601	93,249,238
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	18,496,386	18,535,126	18,705,200	19,300,718
Restricted	15,296	-	-	-
Unrestricted (Deficit)	1,405,547	1,384,147	2,148,269	1,698,875
Total Business-type Activities Net Position	19,917,229	19,919,273	20,853,469	20,999,593
<b>Primary Government:</b>				
Net Investment in Capital Assets	87,711,722	90,477,934	85,770,961	85,811,028
Restricted	85,215,293	54,401,841	72,416,719	52,504,259
Unrestricted (Deficit)	(10,830,852)	4,917,594	(16,842,610)	(24,066,456)
Total Primary Government Net Position	\$ 162,096,163	\$ 149,797,369	\$ 141,345,070	\$ 114,248,831

- (1) Restated due to implementation of GASB 68  
(2) Restated due to implementation of GASB 75  
(3) Restated due to implementation of GASB 84

2020	Restated 2019 (3)	Restated 2018 (2)	2017	2016	Restated 2015 (1)
\$ 73,841,814	\$ 71,586,566	\$ 70,761,111	\$ 68,739,432	\$ 67,959,433	\$ 66,819,469
2,097,068	2,919,019	1,763,643	1,609,294	597,441	2,987,784
-	-	-	-	782,193	1,269,308
4,255,400	5,024,339	3,895,551	3,201,675	3,310,758	3,282,673
26,473,344	20,335,066	18,508,429	17,800,292	16,802,182	17,662,613
831,727	906,866	445,112	547,037	753,080	378,028
9,100,169	6,562,611	6,440,771	6,264,915	5,417,678	4,823,984
(49,031,067)	(46,559,080)	(36,017,617)	(27,754,973)	(3,725,503)	(804,167)
67,568,455	60,775,387	65,797,000	70,407,672	91,897,262	96,419,692
13,584,284	13,894,974	14,039,137	14,190,076	14,261,958	12,111,001
-	-	-	-	-	-
2,042,926	1,677,417	1,676,225	1,485,016	1,952,963	1,427,426
15,627,210	15,572,391	15,715,362	15,675,092	16,214,921	13,538,427
87,426,098	85,481,540	84,800,248	82,929,508	82,221,391	78,930,470
42,757,708	35,747,901	31,053,506	29,423,213	27,663,332	30,404,390
(46,988,141)	(44,881,663)	(34,341,392)	(26,269,957)	(1,772,540)	623,259
\$ 83,195,665	\$ 76,347,778	\$ 81,512,362	\$ 86,082,764	\$ 108,112,183	\$ 109,958,119

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

	2024	2023	2022	2021
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 14,310,939	\$ 13,252,929	\$ 15,488,187	\$ 7,953,331
Judicial	9,732,991	9,428,534	10,120,256	4,729,533
Public Safety	14,430,387	15,300,446	13,416,461	5,697,989
Public Works	13,276,346	7,842,398	10,912,757	9,588,498
Health	1,197,290	1,240,568	899,117	3,491,899
Human Services	42,384,176	40,592,465	31,391,133	22,979,215
Conservation and Recreation	-	-	-	-
Economic Development Assistance	966,873	951,319	703,704	889,912
Urban Redevelopment and Housing	-	-	-	-
Other	1,305,170	-	195,444	-
Interest and Fiscal Charges	77,718	14,400	49,226	104,202
<i>Total Governmental Activities Expenses</i>	<u>97,681,890</u>	<u>88,623,059</u>	<u>83,176,285</u>	<u>55,434,579</u>
Business-type Activities:				
Sanitary Sewer District	1,547,113	1,646,606	1,383,329	1,423,559
Wayne County Airport	1,196,423	1,415,975	1,418,086	865,285
<i>Total Business-Type Activities Expenses</i>	<u>2,743,536</u>	<u>3,062,581</u>	<u>2,801,415</u>	<u>2,288,844</u>
<i>Total Primary Government Expenses</i>	<u>100,425,426</u>	<u>91,685,640</u>	<u>85,977,700</u>	<u>57,723,423</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	6,242,095	4,000,173	4,151,801	5,664,301
Judicial	1,849,604	2,104,726	4,013,887	1,432,628
Public Safety	1,693,936	3,148,522	1,465,113	1,584,520
Public Works	116,611	86,364	101,271	227,365
Health	536,526	376,409	281,011	333,292
Human Services	4,730,150	5,177,811	4,462,267	4,096,339
Operating Grants and Contributions				
General Government:				
Legislative and Executive	467,064	632,206	10,329,568	52,040
Judicial	159,723	88,527	95,781	157,447
Public Safety	832,949	1,949,766	2,727,411	1,018,225
Public Works	7,803,366	7,601,892	7,511,212	7,805,531
Health	121,743	91,568	450,890	200,508
Human Services	17,964,668	16,594,412	15,361,005	17,116,849
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	77,336	274,941	65,544	7,489
Capital Grants and Contributions				
Public Safety	-	-	115,979	-
Public Works	299,136	1,751,171	3,405,885	1,760,560
Economic Development and Assistance	2,831,352	69,519	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>45,726,259</u>	<u>43,948,007</u>	<u>54,538,625</u>	<u>41,457,094</u>



2020	2019 (3)	2018 (2)	2017	2016	2015 (1)
\$ 12,073,928	\$ 13,412,210	\$ 11,129,966	\$ 10,655,800	\$ 8,485,430	\$ 8,823,057
7,716,243	8,621,426	7,425,774	6,950,099	6,271,401	6,109,224
12,603,539	12,560,011	12,490,630	11,680,598	11,200,646	11,015,059
13,643,601	11,867,545	9,816,633	10,089,502	9,735,077	9,206,505
4,912,079	781,547	703,147	107,464	764,253	620,922
32,637,939	34,632,841	35,007,307	33,998,050	31,206,515	29,829,329
-	3,077,199	-	-	151,404	-
1,173,668	1,403,512	821,876	835,117	824,146	757,438
-	-	-	23,804	-	-
-	-	-	-	-	-
136,822	205,666	243,065	256,788	276,931	248,416
84,897,819	86,561,957	77,638,398	74,597,222	68,915,803	66,609,950
1,404,627	1,342,488	1,530,962	1,336,551	1,317,314	1,062,581
727,630	920,630	757,167	873,380	713,821	194,532
2,132,257	2,263,118	2,288,129	2,209,931	2,031,135	1,257,113
87,030,076	88,825,075	79,926,527	76,807,153	70,946,938	67,867,063
4,797,704	4,884,021	5,178,865	4,134,219	3,029,552	3,755,910
1,296,137	1,536,610	1,524,753	1,532,285	1,409,457	1,586,618
1,449,046	1,629,254	1,662,858	1,475,042	1,689,343	2,052,239
157,112	220,497	174,448	575,784	731,659	468,169
351,919	324,072	285,481	299,256	292,397	304,871
4,153,158	4,406,014	4,640,940	4,313,080	6,380,245	4,872,866
336,273	142,633	43,403	-	-	-
15,532	95,588	65,319	509,650	325,483	205,774
914,053	1,367,711	1,237,648	1,425,427	1,442,998	1,834,617
6,716,827	7,399,359	6,074,411	6,836,565	6,008,873	6,505,991
6,774,073	88,910	73,148	44,099	64,536	22,670
15,081,473	14,677,105	13,059,810	15,465,451	13,008,905	14,643,622
-	598,998	-	-	-	-
113,451	-	178,783	120,508	704,793	296,618
-	-	-	-	-	-
5,002,368	2,709,688	1,211,305	379,523	422,526	3,051,358
-	-	-	-	-	-
47,159,126	40,080,460	35,411,172	37,110,889	35,510,767	39,601,323

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

	2024	2023	2022	2021
<b>Business-type Activities:</b>				
Charges for Services				
Sanitary Sewer District	\$ 1,095,400	\$ 1,047,767	\$ 1,095,723	\$ 1,068,314
Wayne County Airport	867,384	852,626	913,777	446,396
Operating Grants and Contributions				
Sanitary Sewer District	400,669	51,350	-	42,804
Wayne County Airport	-	-	-	82,000
Capital Grants and Contributions				
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>2,363,453</u>	<u>1,951,743</u>	<u>2,009,500</u>	<u>1,639,514</u>
<i>Total Primary Government Program Revenues</i>	<u>48,089,712</u>	<u>45,899,750</u>	<u>56,548,125</u>	<u>43,096,608</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(51,955,631)	(44,675,052)	(28,637,660)	(13,977,485)
Business-type Activities	(380,083)	(1,110,838)	(791,915)	(649,330)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(52,335,714)</u>	<u>(45,785,890)</u>	<u>(29,429,575)</u>	<u>(14,626,815)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	9,758,975	5,904,712	5,893,283	5,868,623
Human Services - County Board of DD	14,609,423	11,171,974	11,164,083	11,010,600
Human Services - Children Services Board	5,518,824	4,221,240	4,222,165	4,155,658
Human Services - Wayne County Care Center	2,250,070	1,702,316	1,714,319	1,685,128
Sales Taxes	16,670,060	16,895,845	16,808,338	15,781,767
Grants and Entitlements Not Restricted to Specific Programs	6,735,625	5,651,658	5,847,204	5,258,288
Gain/(Loss) on Sale of Capital Assets	5,834	17,251	-	-
Investment Earnings	5,141,312	4,966,522	(3,015,423)	(372,849)
Miscellaneous	3,776,346	3,801,067	13,802,680	2,189,966
Transfers	(210,000)	(271,038)	(556,626)	(5,918,913)
<i>Total Governmental Activities</i>	<u>64,256,469</u>	<u>54,061,547</u>	<u>55,880,023</u>	<u>39,658,268</u>
Business-type Activities:				
Investment Earnings	20,553	23,057	16,269	13,344
Miscellaneous	147,486	74,051	72,896	89,456
Transfers	210,000	271,038	556,626	5,918,913
<i>Total Business-type Activities</i>	<u>378,039</u>	<u>368,146</u>	<u>645,791</u>	<u>6,021,713</u>
<i>Total Primary Government</i>	<u>64,634,508</u>	<u>54,429,693</u>	<u>56,525,814</u>	<u>45,679,981</u>
<b>Change in Net Position</b>				
Governmental Activities	12,300,838	9,386,495	27,242,363	25,680,783
Business-type Activities	(2,044)	(742,692)	(146,124)	5,372,383
<i>Total Primary Government Change in Net Position</i>	<u>\$ 12,298,794</u>	<u>\$ 8,643,803</u>	<u>\$ 27,096,239</u>	<u>\$ 31,053,166</u>

- (1) 2015 has not been adjusted for implementation of GASB 68  
(2) 2018 has not been adjusted for implementation of GASB 75  
(3) 2019 has not been adjusted for implementation of GASB 84

2020	2019 (3)	2018 (2)	2017	2016	2015 (1)
\$ 949,616	\$ 1,039,099	\$ 964,985	\$ 931,357	\$ 893,596	\$ 892,529
220,473	400,915	426,139	480,488	372,576	27,135
219,300	326,700	445,229	308,500	600	246,050
69,000	-	-	-	-	-
-	-	-	-	-	89,910
<u>1,458,389</u>	<u>1,766,714</u>	<u>1,836,353</u>	<u>1,720,345</u>	<u>1,266,772</u>	<u>1,255,624</u>
48,617,515	41,847,174	37,247,525	38,831,234	36,777,539	40,856,947
(37,738,693)	(46,481,497)	(42,227,226)	(37,486,333)	(33,405,036)	(27,008,627)
(673,868)	(496,404)	(451,776)	(489,586)	(764,363)	(1,489)
<u>(38,412,561)</u>	<u>(46,977,901)</u>	<u>(42,679,002)</u>	<u>(37,975,919)</u>	<u>(34,169,399)</u>	<u>(27,010,116)</u>
5,417,440	4,633,008	4,414,832	4,267,254	4,193,755	4,086,026
11,461,051	9,526,988	8,948,455	8,805,320	6,303,079	6,108,064
1,720,166	3,646,609	3,450,314	3,381,842	3,324,603	3,229,495
4,307,711	1,484,745	1,408,285	1,380,683	1,357,539	1,318,982
13,968,910	13,265,233	12,927,827	12,678,831	12,785,886	13,038,946
3,874,597	4,150,560	3,948,578	3,922,295	2,926,019	3,159,636
-	-	17,372	11,015	-	-
1,807,772	2,012,144	1,011,278	421,725	451,028	334,902
2,586,814	2,995,097	1,532,565	775,252	787,865	900,770
(612,700)	(254,500)	(346,000)	(50,000)	(3,247,168)	(3,911,846)
<u>44,531,761</u>	<u>41,459,884</u>	<u>37,313,506</u>	<u>35,594,217</u>	<u>28,882,606</u>	<u>28,264,975</u>
15,333	15,004	17,598	19,675	19,631	20,381
100,654	83,929	128,448	76,178	174,058	4,390
612,700	254,500	346,000	50,000	3,247,168	3,911,846
<u>728,687</u>	<u>353,433</u>	<u>492,046</u>	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>
45,260,448	41,813,317	37,805,552	35,740,070	32,323,463	32,201,592
6,793,068	(5,021,613)	(4,913,720)	(1,892,116)	(4,522,430)	1,256,348
54,819	(142,971)	40,270	(343,733)	2,676,494	3,935,128
<u>\$ 6,847,887</u>	<u>\$ (5,164,584)</u>	<u>\$ (4,873,450)</u>	<u>\$ (2,235,849)</u>	<u>\$ (1,845,936)</u>	<u>\$ 5,191,476</u>

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

	2024	2023	2022	2021
General Fund				
Nonspendable	\$ 321,875	\$ 355,608	\$ 348,264	\$ 362,543
Restricted	-	-	-	-
Committed	2,031,067	2,026,067	2,006,067	2,001,067
Assigned	7,049,614	5,968,523	4,550,989	7,296,207
Unassigned	4,659,014	3,066,369	1,892,222	5,253,787
<i>Total General Fund</i>	<u>14,061,570</u>	<u>11,416,567</u>	<u>8,797,542</u>	<u>14,913,604</u>
All Other Governmental Funds				
Nonspendable	220,451	195,835	253,208	240,334
Restricted	49,403,908	49,672,120	45,477,978	41,169,992
Committed	22,825,361	25,976,592	23,853,965	9,245,834
Assigned	-	-	-	-
Unassigned	(13,544)	(575,716)	(289,903)	(657,502)
<i>Total All Other Governmental Funds</i>	<u>72,436,176</u>	<u>75,268,831</u>	<u>69,295,248</u>	<u>49,998,658</u>
<i>Total Governmental Funds</i>	<u>\$ 86,497,746</u>	<u>\$ 86,685,398</u>	<u>\$ 78,092,790</u>	<u>\$ 64,912,262</u>

(1) Reclassifications due to implementation of GASB 84

2020	2019 (1)	2018	2017	2016	2015
\$ 251,828	\$ 269,860	\$ 624,032	\$ 610,272	\$ 906,154	\$ 394,739
-	-	-	-	-	-
1,826,067	1,519,552	1,504,615	1,479,015	1,470,189	1,448,410
6,748,540	5,927,517	4,942,035	5,377,001	4,494,518	4,708,044
5,932,628	5,179,646	4,801,564	4,343,276	4,168,092	4,014,888
14,759,063	12,896,575	11,872,246	11,809,564	11,038,953	10,566,081
247,286	185,371	270,483	303,515	242,279	243,468
38,085,754	31,451,331	27,539,742	26,113,171	24,787,994	25,075,032
4,969,383	4,567,836	4,610,758	3,704,339	3,734,323	4,868,540
-	-	-	-	-	-
(11,161)	(24,248)	(13,884)	(5,666)	(32,705)	(54,747)
43,291,262	36,180,290	32,407,099	30,115,359	28,731,891	30,132,293
\$ 58,050,325	\$ 49,076,865	\$ 44,279,345	\$ 41,924,923	\$ 39,770,844	\$ 40,698,374

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

	2024	2023	2022	2021
<b>Revenues</b>				
Property and Other Local Taxes	\$ 23,927,135	\$ 22,292,460	\$ 21,985,600	\$ 22,003,389
Permissive Sales Tax	16,585,900	16,917,281	16,711,707	15,669,430
Special Assessments	1,794	1,824	1,820	1,819
Charges for Services	14,247,667	13,984,059	13,918,998	12,751,500
Licenses and Permits	388,069	416,147	532,496	798,834
Fines and Forfeitures	973,686	866,461	721,019	740,062
Intergovernmental	37,754,130	35,772,422	45,511,152	31,794,388
Investment Income	5,200,258	5,012,963	(2,999,486)	(363,195)
Rent	86,390	80,024	71,509	69,444
Donations	315,415	123,540	218,544	186,812
Other	4,530,405	4,540,768	14,186,070	2,929,375
<i>Total Revenues</i>	<u>104,010,849</u>	<u>100,007,949</u>	<u>110,859,429</u>	<u>86,581,858</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,988,321	13,051,649	16,265,098	11,187,415
Judicial	8,848,993	8,208,828	10,747,078	6,952,973
Public Safety	14,447,268	14,621,259	14,892,113	9,528,276
Public Works	9,948,384	8,602,926	9,118,207	8,776,571
Health	1,143,729	1,125,263	1,025,260	3,610,033
Human Services	43,575,987	39,531,642	36,427,594	33,959,990
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	966,873	951,319	703,704	858,075
Other	1,305,170	-	195,444	-
Capital Outlay	9,474,941	5,586,106	6,650,352	2,057,172
Debt Service:				
Principal Retirement	372,302	211,272	935,247	2,400,247
Interest and Fiscal Charges	77,718	14,401	36,725	98,499
<i>Total Expenditures</i>	<u>104,149,686</u>	<u>91,904,665</u>	<u>96,996,822</u>	<u>79,429,251</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(138,837)</u>	<u>8,103,284</u>	<u>13,862,607</u>	<u>7,152,607</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	5,834	17,251	271	6,619
Premium on Debt Issuance	-	-	-	1,785
Inception of Subscription Based Information Technology Arrangement	150,080	548,567	-	-
Inception of Lease Purchase	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Loans	-	-	-	-
Premium on Note Issuance	-	-	-	-
Transfers In	4,594,149	5,967,289	18,845,215	6,971,998
Transfers Out	(4,804,150)	(6,017,290)	(19,521,730)	(7,291,998)
<i>Total Other Financing Sources (Uses)</i>	<u>(54,087)</u>	<u>515,817</u>	<u>(676,244)</u>	<u>(311,596)</u>
<i>Net Change in Fund Balances</i>	<u>\$ (192,924)</u>	<u>\$ 8,619,101</u>	<u>\$ 13,186,363</u>	<u>\$ 6,841,011</u>
Debt Service as a Percentage of Noncapital Expenditures	0.5%	0.3%	1.1%	3.3%

2020	2019	2018	2017	2016	2015
\$ 21,479,280	\$ 19,236,076	\$ 18,081,052	\$ 17,710,512	\$ 15,197,615	\$ 14,997,119
13,952,479	13,331,654	12,827,289	12,968,063	12,941,344	12,884,025
1,918	1,810	3,679	1,679	1,699	1,705
11,933,259	12,316,484	12,343,617	11,837,655	11,803,770	11,408,381
756,772	731,547	753,949	757,874	774,914	714,308
683,594	853,226	863,184	886,965	849,270	967,643
39,147,563	30,198,205	26,458,138	27,463,190	27,354,007	27,808,926
1,818,530	2,038,887	1,035,384	443,700	463,783	342,486
99,520	139,852	164,594	281,253	144,625	317,161
100,566	176,197	161,782	151,644	115,151	70,339
2,890,786	3,246,830	2,229,597	2,129,187	1,930,928	1,716,203
92,864,267	82,270,768	74,922,265	74,631,722	71,577,106	71,228,296
10,843,328	11,620,906	9,849,043	9,325,277	7,848,083	8,039,279
6,214,027	6,605,310	6,077,024	5,704,396	5,397,130	5,421,424
11,189,936	11,596,290	11,310,652	10,717,393	10,514,929	10,676,063
8,989,050	7,852,485	6,917,009	7,269,979	7,158,564	7,731,311
4,815,744	772,570	777,400	756,710	788,912	626,520
32,672,324	34,289,056	33,711,467	33,259,488	32,155,361	31,280,150
-	-	-	-	151,404	-
767,486	731,395	822,653	835,624	824,146	758,585
-	-	-	-	-	-
6,344,368	2,917,575	1,651,032	3,107,101	5,429,382	9,189,998
2,856,399	3,277,077	3,752,077	4,232,077	4,708,332	680,786
131,839	205,419	214,544	243,055	266,576	181,650
84,824,501	79,868,083	75,082,901	75,451,100	75,242,819	74,585,766
8,039,766	2,402,685	(160,636)	(819,378)	(3,665,713)	(3,357,470)
-	-	17,372	11,015	8,458	494,042
-	-	-	-	-	-
-	-	-	-	-	-
-	562,959	-	-	-	-
-	127,431	-	-	-	-
1,500,000	2,000,000	2,500,000	3,000,000	3,529,953	4,100,372
-	5,950	29,160	22,645	47,600	74,650
3,212,206	3,172,208	3,117,613	2,997,240	4,106,843	3,305,736
(3,824,906)	(3,426,708)	(3,463,613)	(3,047,240)	(4,954,328)	(3,727,490)
887,300	2,441,840	2,200,532	2,983,660	2,738,526	4,247,310
\$ 8,927,066	\$ 4,844,525	\$ 2,039,896	\$ 2,164,282	\$ (927,187)	\$ 889,840
3.9%	4.6%	5.5%	6.2%	7.2%	1.3%

**Wayne County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Collection Years*

Collection Year	Real Property (1)		Public Utilities (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2024	\$ 3,694,016,870	\$ 10,554,333,914	\$ 570,311,170	\$ 648,080,875
2023 (a)	3,640,959,920	10,402,742,629	583,760,510	663,364,216
2022	2,814,279,260	8,040,797,886	588,642,250	668,911,648
2021	2,755,365,370	7,872,472,486	589,476,270	669,859,398
2020 (b)	2,422,381,010	6,921,088,600	597,668,010	679,168,193
2019	2,401,914,560	6,862,613,029	193,355,910	219,722,625
2018	2,356,968,410	6,734,195,457	114,971,340	130,649,250
2017 (a)	2,283,930,210	6,525,514,886	108,564,450	123,368,693
2016	2,268,312,820	6,480,893,771	106,899,710	121,476,943
2015	2,261,364,850	6,461,042,429	95,267,280	108,258,273

Source: Wayne County Auditor

(1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.

(2) Public utility personal is assessed at 88% of actual.

(a) Update year

(b) Reappraisal year



Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value		
\$ 4,264,328,040	\$ 11,202,414,790	38.07%	10.6
4,224,720,430	11,066,106,845	38.18%	10.6
3,402,921,510	8,709,709,534	39.07%	10.6
3,344,841,640	8,542,331,883	39.16%	10.6
3,020,049,020	7,600,256,793	39.74%	10.25
2,595,270,470	7,082,335,654	36.64%	10.25
2,471,939,750	6,864,844,707	36.01%	10.25
2,392,494,660	6,648,883,579	35.98%	10.25
2,375,212,530	6,602,370,715	35.98%	9.25
2,356,632,130	6,569,300,701	35.87%	9.25

**Wayne County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assess Value)*  
*Last Ten Years*

	2024	2023	2022	2021
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
DD Board	5.50	5.50	5.50	5.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.60	0.60	0.60	0.60
Children Services	1.80	1.80	1.80	1.80
Total	10.60	10.60	10.60	10.60
<b>School Districts within the County:</b>				
Chippewa Local	40.50	41.00	41.20	41.20
Dalton Local	47.10	48.60	49.65	49.65
Green Local	54.25	56.40	57.55	57.55
Orrville City	56.40	58.90	60.70	60.70
Wooster City	81.10	81.10	79.60	79.60
<b>Overlapping School Districts :</b>				
Norwayne Local	32.40	33.50	34.05	34.05
Northwestern Local	30.00	30.50	31.00	31.00
Rittman Exempted Village	57.60	60.50	62.00	62.00
Southeast Local	44.95	46.00	46.50	46.50
Triway Local	46.45	47.00	47.50	47.50
East Holmes Local	24.25	24.26	24.41	24.41
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	51.10	51.30	53.30	53.30
Tuslaw Local	60.60	61.00	62.60	62.60
West Holmes Local	27.30	31.10	32.74	32.74
<b>Vocational School:</b>				
Ashland - West Holmes	5.20	5.20	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.60	4.60	4.60	4.60
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	23.30	23.30	20.80	20.80
Congress	0.00	0.00	12.40	12.40
Creston	11.80	11.80	10.40	10.40
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	9.10	9.10	9.10	9.10
Marshallville	12.50	2.70	2.70	2.70
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	5.40	5.40	5.40	5.40
Wooster	4.20	3.70	3.70	3.70

2020	2019	2018	2017	2016	2015
2.00	2.00	2.00	2.00	2.00	2.00
5.50	5.50	5.50	5.50	5.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	1.80	1.80
10.25	10.25	10.25	10.25	10.25	9.25
41.60	41.60	41.90	41.90	41.90	44.30
49.45	49.45	49.60	49.60	49.70	49.90
58.25	58.25	58.35	58.35	58.45	59.65
62.15	62.45	62.45	62.85	63.35	63.40
76.35	76.35	76.35	76.35	80.00	79.90
34.20	34.20	34.25	34.25	34.25	34.75
32.10	32.10	31.10	31.10	31.00	31.80
62.85	62.85	63.15	63.20	63.50	63.70
46.50	46.50	48.25	49.20	49.55	49.95
47.70	47.70	48.40	48.60	48.75	48.80
24.41	24.41	24.98	25.02	25.06	25.26
49.40	49.40	49.40	49.40	49.40	49.40
53.30	53.30	54.40	55.00	55.10	55.20
62.60	62.60	62.45	64.30	64.70	65.10
32.74	32.74	33.35	33.50	33.58	34.21
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.60	4.60	4.60	4.60	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	20.80	20.80	20.80
12.40	14.40	14.40	14.40	14.40	14.40
10.40	10.40	10.40	10.40	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
9.10	9.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	7.00	7.00	7.00	7.00	7.00
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
5.40	5.40	5.40	3.40	3.40	3.40
2.70	2.70	2.70	2.70	2.70	2.70

**Wayne County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assess Value)*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Townships:</b>				
Baughman	2.40	2.40	2.40	2.40
Canaan	10.20	10.20	10.20	10.20
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	9.10
Clinton	10.50	10.50	6.50	6.50
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	8.60	8.60
Franklin	3.30	3.30	3.30	3.30
Green	3.10	3.10	3.10	3.10
Milton	8.35	8.35	8.35	8.35
Paint	9.90	9.90	10.90	10.90
Plain	5.80	5.80	5.80	5.80
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	9.65	9.65	6.90	6.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	6.30	6.30	5.60	5.60
Wayne County Library	1.40	1.25	1.25	1.25
Central Fire District	3.00	3.50	3.50	3.50
Orrville Library	2.30	2.30	2.30	2.30
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2020	2019	2018	2017	2016	2015
2.40	2.40	2.40	2.40	2.40	2.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
9.10	9.10	9.10	9.10	9.10	8.10
6.50	6.50	6.00	6.00	6.00	6.00
5.80	5.80	5.80	5.80	5.80	5.80
8.60	8.60	8.60	8.60	8.60	6.30
3.30	3.30	3.30	3.30	3.30	3.30
2.40	2.40	3.10	3.10	3.10	3.10
8.35	8.35	7.85	7.85	7.85	7.85
10.90	10.90	10.90	10.90	10.90	10.30
5.80	5.80	5.80	5.80	5.80	4.30
5.80	5.80	5.80	5.80	5.80	5.80
6.20	6.20	6.20	6.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
7.20	7.20	6.90	6.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
5.60	5.60	5.60	5.60	5.60	4.30
1.25	1.25	1.30	1.20	1.20	1.20
3.50	3.50	3.50	3.50	3.50	3.50
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00	1.00

**Wayne County, Ohio**  
*Property Tax Levies and Collections*  
*Last Ten Collection Years*

Year	Current Levy	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (1)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2024	\$ 44,743,290	\$ 30,334,002	67.80%	\$ 481,282	\$ 30,815,284	68.87%	\$ 11,826,211	26.43%
2023	37,681,616	25,511,329	67.70%	8,472,030	33,983,359	90.19%	11,739,285	31.15%
2022	34,244,853	25,113,035	73.33%	5,376,255	30,489,290	89.03%	8,870,619	25.90%
2021	31,768,974	25,069,443	78.91%	2,751,279	27,820,722	87.57%	5,903,849	18.58%
2020	27,430,779	23,529,929	85.78%	558,438	24,088,367	87.82%	3,532,069	12.88%
2019	23,004,217	21,274,615	92.48%	486,476	21,761,091	94.60%	1,039,779	4.52%
2018	21,601,786	20,101,649	93.06%	455,008	20,556,657	95.16%	1,041,071	4.82%
2017	21,124,519	19,783,957	93.65%	411,782	20,195,739	95.60%	928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%

Source: Wayne County Auditor

(1) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year. The County does not have a plan to develop a system of accounting for delinquent collections by tax year.

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*Current Year and Nine Years Ago*

		2024	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rover Pipeline, LLC	Gas Pipeline	\$ 344,921,730	8.09%
Ohio Power Company	Utility	75,475,220	1.77%
The East Ohio Gas Company	Utility	47,465,850	1.11%
AEP Ohio Transmission Company, Inc.	Utility	23,290,420	0.55%
Columbia Gas Transmission, LLC	Utility	20,964,070	0.49%
Nexus Gas Transmission, LLC	Gas Pipeline	19,050,370	0.45%
Wooster Brush Company	Manufacturer	16,993,640	0.40%
Ohio Edison Company	Utility	14,641,750	0.34%
JM Smucker LLC	Manufacturer	13,971,650	0.33%
Daisy Brand, LLC	Manufacturer	11,814,580	0.28%
Total Top Ten Principal Taxpayers		<u>\$ 588,589,280</u>	<u>13.80%</u>
Total County Assessed Valuation		<u>\$ 4,264,328,040</u>	
		2015	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 24,525,770	1.03%
Luk USA, LLC	Manufacturer	6,415,990	0.27%
Insite Wooster LLC	Manufacturer	5,386,990	0.23%
Gerstenslager Company	Manufacturer	4,376,050	0.18%
CAT Land Co., Inc	Manufacturer	3,837,700	0.16%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.16%
Wayne Towne Enterprise, Ltd	Retail	3,674,140	0.15%
JBR Holdings LLC	Manufacturer	3,619,840	0.15%
Sprenger Wayne Ltd. Co	Retail	3,386,000	0.14%
Wooster Associates	Retail	3,010,540	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 61,982,210</u>	<u>2.61%</u>
Total County Assessed Valuation		<u>\$ 2,375,212,530</u>	

Source: Wayne County Auditor

(1) Includes real estate, tangible personal, and public utility assessed valuations.

**Wayne County, Ohio**  
Special Assessment Billings and Collections (1)  
Last Ten Collection Years

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2024	\$ 803,910	\$ 582,242	72.43%
2023	1,433,280	1,122,179	78.29%
2022	1,495,843	1,163,107	77.76%
2021	970,486	841,691	86.73%
2020	891,052	756,402	84.89%
2019	838,770	750,826	89.52%
2018	842,763	774,923	91.95%
2017	1,532,869	1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%

Source: Wayne County Auditor

(1) Represents county-wide amounts collected by the County.



**Wayne County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer System Revenue Bonds*  
*Last Ten Years*

Year	Sewer Service Charges and Interest (1)		Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
					Principal	Interest	
2024	**	N/A	N/A	N/A	N/A	N/A	N/A
2023	**	N/A	N/A	N/A	N/A	N/A	N/A
2022		1,095,723	856,535	239,188	684,000	-	0.35
2021		1,081,658	891,504	190,154	17,000	30,669	3.99
2020		964,949	847,507	117,442	16,000	31,369	2.48
2019		1,054,103	794,828	259,275	16,000	32,069	5.39
2018		984,941	996,056	(11,115)	15,000	32,725	(0.23)
2017		951,055	800,047	151,008	14,000	33,338	3.19
2016		930,163	722,124	208,039	14,000	33,950	4.34
2015		912,910	539,676	373,234	13,000	34,519	7.85

\*\* Sewer system revenue bonds were retired in 2022.

(1) Excludes other operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

**Wayne County, Ohio**  
*Ratios of Outstanding Debt By Type*  
*Last Ten Years*

Year	Governmental Activities					Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Lease Purchase	Subscription Based	Sewer Bonds & Loans Payable				
					Information Technology Arrangement Payable					
2024	\$ -	\$ -	\$ 125,846	\$ 250,204	\$ 804,726	\$ 2,885,151	\$ 4,065,927	1.67	\$ 34.86	
2023	-	-	157,272	312,755	932,971	3,076,715	4,479,713	1.38	38.45	
2022	-	-	194,967	375,306	-	3,264,728	3,835,001	1.61	32.81	
2021	844,891	-	232,663	437,857	-	3,352,761	4,868,172	1.19	42.08	
2020	1,654,778	1,500,000	270,359	500,408	-	3,523,231	7,448,776	0.72	64.37	
2019	2,439,665	2,000,000	289,207	562,959	-	3,682,901	8,974,732	0.57	77.39	
2018	3,199,552	2,500,000	188,852	-	-	3,848,671	9,737,075	0.50	83.91	
2017	3,934,439	3,000,000	215,928	-	-	4,012,241	11,162,608	0.41	95.84	
2016	4,649,326	3,500,000	243,004	-	-	4,172,513	12,564,843	0.36	108.26	
2015	5,344,213	4,000,000	236,383	-	-	4,307,200	13,887,796	0.29	120.20	

**Source:** Wayne County Auditor

**Wayne County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita*  
*Last Ten Collection Years*

Collection Year		Net General Obligation Bonded Debt	Assessed Value	Population (1)	Ratio of Net Debt to Assessed Value	Net Debt Per Capita
2024	**	N/A	N/A	N/A	N/A	N/A
2023	**	N/A	N/A	N/A	N/A	N/A
2022		-	3,402,921,510	116,889	0.00%	-
2021		844,891	3,344,841,640	115,694	0.03%	7.30
2020		1,654,778	3,020,049,020	115,710	0.05%	14.30
2019		2,439,665	2,595,270,470	115,967	0.09%	21.04
2018		3,199,552	2,471,939,750	116,038	0.13%	27.57
2017		3,934,439	2,392,494,660	116,470	0.16%	33.78
2016		3,867,133	2,375,212,530	116,063	0.16%	33.32
2015		4,074,905	2,356,632,130	115,537	0.17%	35.27

\*\* Bonded General Obligation Bonds were retired in 2022.

Net general obligation debt is calculated based on total general obligation bonds less balance in debt service.

(1) Bureau of Economic Analysis or [www.bea.gov](http://www.bea.gov)

**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
*December 31, 2024*

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 1,180,776	100.00%	\$ 1,180,776
Total direct	<u>1,180,776</u>		<u>1,180,776</u>
<b>Overlapping:</b>			
City of Wooster	9,745,000	100.00%	9,745,000
City of Orrville	1,700,000	100.00%	1,700,000
Village of Mount Eaton	164,300	100.00%	164,300
City of Norton	1,475,000	0.06%	885
City of Rittman	1,559,000	96.44%	1,503,500
Wooster Township	636,814	100.00%	636,814
Orrville City School District	7,530,000	100.00%	7,530,000
Dalton Local School District	10,456,000	100.00%	10,456,000
Chippewa Local School District	13,125,000	100.00%	13,125,000
Green Local School District	7,576,362	100.00%	7,576,362
Northwest Local School District	6,272,093	0.73%	45,786
Norwayne Local School District	5,065,097	93.70%	4,745,996
Rittman Exempted Village School District	2,941,874	97.41%	2,865,679
Tuslaw Local School District	4,831,170	0.78%	37,683
Ashland-West Holmes Career Center	29,040,000	5.62%	1,632,048
Wayne Public Library District	430,000	72.86%	313,298
Total overlapping	<u>102,547,710</u>		<u>62,078,351</u>
Total direct and overlapping debt	<u>\$ 103,728,486</u>		<u>\$ 63,259,127</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

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**Wayne County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2024	2023	2022	2021
Assessed Valuation	<u>\$ 4,264,328,040</u>	<u>\$ 4,224,720,430</u>	<u>\$ 3,402,921,510</u>	<u>\$ 3,344,841,640</u>
Bonded Debt Limit (1)	105,108,201	104,118,011	83,573,038	82,121,041
Outstanding Debt:				
General Obligation Bonds	-	-	-	844,891
Bond Anticipation Note	-	-	-	-
Lease Purchase	250,204	312,755	375,306	437,857
Subscription Based Information Technology Arrangment Payable	804,726	932,971	-	-
Notes Payable	-	-	-	-
OPWC Loans	125,846	157,272	194,967	232,663
Revenue Bonds-Enterprise	-	-	-	684,000
Bonds and Loans-Enterprise	<u>2,885,151</u>	<u>3,076,715</u>	<u>3,264,728</u>	<u>2,668,761</u>
Total Outstanding Debt	<u>4,065,927</u>	<u>4,479,713</u>	<u>3,835,001</u>	<u>4,868,172</u>
Less Exemptions:				
OPWC Loans	125,846	157,272	194,967	232,663
Revenue Bonds-Enterprise	-	-	-	684,000
Bonds and Loans-Enterprise	<u>2,885,151</u>	<u>3,076,715</u>	<u>3,264,728</u>	<u>2,668,761</u>
Amount Available in Debt Service	-	-	-	-
Total Exemptions	<u>3,010,997</u>	<u>3,233,987</u>	<u>3,459,695</u>	<u>3,585,424</u>
Net Debt	<u>1,054,930</u>	<u>1,245,726</u>	<u>375,306</u>	<u>1,282,748</u>
Voted Debt Margin	<u>104,053,271</u>	<u>102,872,285</u>	<u>83,197,732</u>	<u>80,838,293</u>
Legal Debt Margin as a Percentage of the Debt Limit	99.00%	98.80%	99.55%	98.44%
Bonded Debt Limit (2)	42,643,280	42,247,204	34,029,215	33,448,416
Outstanding Debt:				
General Obligation Bonds	-	-	-	844,891
Bond Anticipation Note	-	-	-	-
Lease Purchase	250,204	312,755	375,306	437,857
Subscription Based Information Technology Arrangment Payable	804,726	932,971	-	-
Notes Payable	-	-	-	-
OPWC Loans	125,846	157,272	194,967	232,663
Revenue Bonds-Enterprise	-	-	-	684,000
Bonds and Loans-Enterprise	<u>2,885,151</u>	<u>3,076,715</u>	<u>3,264,728</u>	<u>2,668,761</u>
Total Outstanding Debt	<u>4,065,927</u>	<u>4,479,713</u>	<u>3,835,001</u>	<u>4,868,172</u>
Less Exemptions:				
OPWC Loans	125,846	157,272	194,967	232,663
Revenue Bonds-Enterprise	-	-	-	684,000
Bonds and Loans-Enterprise	<u>2,885,151</u>	<u>3,076,715</u>	<u>3,264,728</u>	<u>2,668,761</u>
Amount Available in Debt Service	-	-	-	-
Total Outstanding Debt	<u>3,010,997</u>	<u>3,233,987</u>	<u>3,459,695</u>	<u>3,585,424</u>
Amount of Debt Applicable to Debt Limit	<u>1,054,930</u>	<u>1,245,726</u>	<u>375,306</u>	<u>1,282,748</u>
Unvoted Debt Margin	<u>\$ 41,588,350</u>	<u>\$ 41,001,478</u>	<u>\$ 33,653,909</u>	<u>\$ 32,165,668</u>

- (1) The Debt Limitation is calculated as follows:  
3% of first \$100,000,000 of assessed value  
1 1/2% of next \$200,000,000 of assessed value  
2 1/2 % of amount assessed value in excess of \$300,000,000  
(2) The Debt Limitation equals 1% of the assessed value.

2020	2019	2018	2017	2016	2015
<u>\$ 3,020,049,020</u>	<u>\$ 2,595,270,470</u>	<u>\$ 2,471,939,750</u>	<u>\$ 2,392,494,660</u>	<u>\$ 2,375,212,530</u>	<u>\$ 2,356,632,130</u>
74,001,226	63,381,762	60,298,494	58,312,367	57,880,313	57,415,803
1,654,778	2,439,665	3,199,552	3,934,439	4,649,326	5,344,213
1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
500,408	562,959	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,000,000
270,359	289,207	188,852	215,928	243,004	236,383
701,000	717,000	733,000	748,000	762,000	776,000
2,822,231	2,965,901	3,115,671	3,264,241	3,410,513	3,531,200
<u>7,448,776</u>	<u>8,974,732</u>	<u>9,737,075</u>	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>
270,359	289,207	188,852	215,928	243,004	236,383
701,000	717,000	733,000	748,000	762,000	776,000
2,822,231	2,965,901	3,115,671	3,264,241	3,410,513	3,531,200
-	-	-	-	782,193	1,269,308
<u>3,793,590</u>	<u>3,972,108</u>	<u>4,037,523</u>	<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>
3,655,186	5,002,624	5,699,552	6,934,439	7,367,133	9,074,905
<u>70,346,040</u>	<u>58,379,138</u>	<u>54,598,942</u>	<u>51,377,928</u>	<u>50,513,180</u>	<u>48,340,898</u>
95.06%	92.11%	90.55%	88.11%	87.27%	84.19%
30,200,490	25,952,705	24,719,398	23,924,947	23,752,125	23,566,321
1,654,778	2,439,665	3,199,552	3,934,439	4,649,326	5,344,213
1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000
500,408	562,959	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,000,000
270,359	289,207	188,852	215,928	243,004	236,383
701,000	717,000	733,000	748,000	762,000	776,000
2,822,231	2,965,901	3,115,671	3,264,241	3,410,513	3,531,200
<u>7,448,776</u>	<u>8,974,732</u>	<u>9,737,075</u>	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>
270,359	289,207	188,852	215,928	243,004	236,383
701,000	717,000	733,000	748,000	762,000	776,000
2,822,231	2,965,901	3,115,671	3,264,241	3,410,513	3,531,200
-	-	-	-	782,193	1,269,308
<u>3,793,590</u>	<u>3,972,108</u>	<u>4,037,523</u>	<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>
3,655,186	5,002,624	5,699,552	6,934,439	7,367,133	9,074,905
<u>\$ 26,545,304</u>	<u>\$ 20,950,081</u>	<u>\$ 19,019,846</u>	<u>\$ 16,990,508</u>	<u>\$ 16,384,992</u>	<u>\$ 14,491,416</u>

**Wayne County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2024	116,632	\$ 6,776,366	\$ 58,161	4.3%
2023	116,510	6,197,938	53,174	3.4%
2022	116,889	6,164,247	52,817	2.6%
2021	115,694	5,773,217	49,901	2.6%
2020	115,710	5,371,222	46,420	3.6%
2019	115,967	5,107,121	44,039	3.2%
2018	116,038	4,860,917	41,891	2.4%
2017	116,470	4,531,622	38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%

**Sources:** (1) Federal Reserve Economic Data or [fred.stlouis.fed.org](http://fred.stlouis.fed.org)  
(2) Bureau of Economic Analysis or [www.bea.gov](http://www.bea.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)



**Wayne County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

Employer	Industry	2024 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	3.74%
Schaeffler	Manufacturer	2,000	3.74%
Wooster Community Hospital	Medical	1,250	2.34%
College of Wooster	Schools- Universities & College Academic	850	1.59%
Buehlers Food	Retail - Grocery	800	1.50%
Artiflex	Metal Stamping (Manufacturers)	675	1.26%
Wayne County	Governmental	627	1.17%
Wooster Brush	Paint Brushes and Rollers	575	1.07%
Gerber's Poultry	Agriculture	550	1.03%
Ohio State University	Schools- Universities & College Academic	500	0.93%
Total		9,827	18.37%
Total Employment within the County (2)		53,493	

Employer	Industry	2015	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,800	2.95%
Luk USA LLC	Automotive	1,600	2.62%
College of Wooster	Schools- Universities & College Academic	850	1.39%
Wooster Community Hospital	Hospitals	800	1.31%
Artiflex	Metal Stamping (Manufacturers)	750	1.23%
Buehlers Food	Retail - Grocery	750	1.23%
JLG Industries	Industrial Lifts	600	0.98%
Wooster Brush	Paint Brushes and Rollers	525	0.86%
Gerber Poultry	Poultry Processing Plant	500	0.82%
Ohio State University	Schools- Universities & College Academic	500	0.82%
Total		8,675	14.23%
Total Employment within the County		60,984	

Sources:

(1) Wayne County Economic Development Council

(2) Bureau of Economic Analysis

**Wayne County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	438	438	438	438
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	39	37	38	39
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2020	2019	2018	2017	2016	2015
2,950	2,950	2,950	2,950	2,950	2,950
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
438	438	438	438	432	432
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	120	120
28	22	22	22	24	29
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

**Wayne County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
Coroner				
Number of emergency response vehicles	1	1	1	
Public Works				
Engineer				
Centerline miles of roads	498	499	499	499
Number of bridges	481	486	489	489
Number of culverts-estimated	2,183	2,885	2,863	2,614
Number of traffic signs-estimated	8,618	8,618	8,642	8,642
Number of vehicles	58	58	58	56
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	7	7
Number of pumping stations	17	17	17	16
Miles of sewer lines	40	40	40	40
Health				
DD				
Number and type of facilities	2	2	2	2
Number of busses	7	7	7	8
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	9	9	10	10
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	4	3	3	3

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

2020	2019	2018	2017	2016	2015
1	1	1	1	1	1
499	499	500	499	500	500
490	492	492	494	494	487
2,619	2,647	2,824	2,550	2,550	2,550
9,950	9,314	10,123	8,500	8,500	8,000
58	57	62	62	61	60
1,881	1,881	1,881	1,881	1,881	1,881
7	7	7	8	7	7
15	15	14	14	14	14
40	40	32	26	26	26
2	2	3	3	4	4
8	8	8	12	14	15
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	3	3
27,075	27,075	27,075	27,075	27,075	27,075
10	10	1	1	1	1
2,981	2,981	2,981	2,981	2,981	2,981
1	1	1	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
3	3	3	3	3	3

**Wayne County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
General Government				
Legislative and Executive				
Commissioners	27.00	22.50	22.00	20.50
Auditor	18.00	20.00	19.00	25.75
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	30.50	30.50	30.00	31.50
Board of Elections	10.25	13.75	8.50	10.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	6.00	6.00	5.00	5.25
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	12.00	12.00	12.00	12.00
Probate Court	7.75	8.00	7.50	6.50
Juvenile Court	18.75	19.75	16.50	19.00
Municipal Court	20.00	19.00	18.00	19.00
Clerk of Courts	27.00	28.00	27.00	28.00
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	97.50	91.75	88.25	88.25
Probation	8.00	8.00	10.00	9.00
Disaster Services	1.00	2.00	2.00	2.00
Coroner	3.50	4.50	3.75	4.50
Justice Center	15.00	14.00	13.75	15.50
Public Works				
Engineer	46.25	45.00	45.50	44.00
Building Department	5.25	5.25	5.25	5.25
Sewer District	4.25	4.00	4.00	5.00
Wayne County Airport	3.75	3.25	3.25	1.75
Health				
DD	79.25	80.00	72.75	80.00
Dog and Kennel	8.75	8.00	6.25	6.50
Human Services				
Care Center	57.50	58.50	56.00	53.00
Jobs and Family Services	55.25	70.00	67.75	67.75
Children's Services	62.75	66.50	63.25	71.00
Child Support Enforcement Agency	18.50	20.00	20.00	18.50
Veteran Services	14.00	14.50	12.00	11.00
Total	669.25	686.25	650.75	672.00

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee.  
The count is performed on December 31 each year.

**Source:** County departmental records.

2020	2019	2018	2017	2016	2015
23.00	23.00	21.00	19.50	18.75	18.75
26.50	26.50	26.50	26.25	26.50	24.00
5.00	5.00	5.00	4.50	4.50	4.00
31.00	30.00	32.00	29.50	30.00	29.25
8.50	10.00	10.50	43.00	21.00	22.00
3.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	6.25	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
13.00	14.00	13.00	13.25	19.25	20.25
6.50	6.50	5.50	6.00	6.00	5.50
19.25	20.50	19.25	19.50	18.50	18.50
21.00	20.00	23.00	23.00	21.00	20.75
26.75	28.75	27.75	33.75	29.75	32.00
0.50	0.50	0.50	0.50	0.50	1.00
88.50	82.75	87.75	89.25	82.75	80.25
7.00	7.00	7.00	7.00	2.50	2.50
2.00	2.00	2.00	3.00	3.00	2.00
5.50	3.50	2.75	2.00	2.50	2.00
16.25	16.00	17.00	16.00	14.75	16.25
46.00	47.00	42.00	35.00	46.00	46.00
5.00	5.00	5.00	4.00	5.00	6.00
5.00	4.00	4.00	4.00	3.00	3.00
3.25	3.25	2.75	3.25	2.50	2.00
69.75	84.00	78.25	100.50	106.50	113.00
6.75	6.25	5.25	4.00	4.00	2.50
56.00	83.75	61.00	70.75	63.00	60.00
75.50	56.00	74.25	59.00	68.50	57.50
69.00	68.50	67.00	63.00	65.50	63.50
21.00	22.00	21.00	22.25	22.25	22.25
11.00	10.00	11.00	12.00	12.00	12.50
678.50	696.75	684.25	724.75	710.50	698.25

**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	692	702	700	698
Number of meetings	54	54	52	53
Auditor				
Number of non-exempt conveyances	2,141	2,158	2,451	2,548
Number of exempt conveyances	2,108	2,075	2,188	2,054
Number of real estate transfers	4,249	4,233	4,639	4,602
Number of county parcels	56,967	57,130	59,983	59,563
Number of personal property returns	-	-	-	-
Number of checks issued	16,394	15,979	13,272	15,354
Treasurer				
Number of parcel billings	129,867	119,536	119,125	118,827
Return on portfolio	98	96	96	95
Prosecuting Attorney				
Number of cases - criminal - felony	682	664	473	547
Number of cases - criminal - municipal	1,502	1,549	1,721	1,459
Number of cases - traffic	811	835	915	922
Number of cases - civil	393	396	272	236
Number of township requests (2)	50	31	29	22
Board of Elections				
Number of registered voters	70,625	72,724	73,514	73,498
Number of voters last general election	53,865	38,131	39,126	15,440
Percentage of registered voters that voted	76.00%	52.43%	53.22%	21.00%
Number Voting Machines	440	440	440	440
Recorder				
Number of deeds recorded	4,734	4,705	4,378	4,358
Number of mortgages recorded	3,147	2,923	4,129	5,294
Number of military discharges recorded	27	42	17	18
Buildings and Grounds				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	146	146	145	130
Central Purchasing				
Number of bid contracts awarded	53	109	64	48
Number of purchase orders issued	1,636	1,676	1,768	1,523
Judicial				
Common Pleas Court				
Number of civil cases filed	582	462	541	447
Number of criminal cases filed	649	662	473	552
Number of domestic cases filed	437	433	407	409
Probation				
Average daily case load	290	257	264	294
Domestic Relations				
Number of cases filed	437	433	407	407
Number of protective orders	107	88	112	90
Probate Court (1)				
Number of civil cases filed	1,650	1,419	1,579	1,545
Juvenile Court				
Number of adjudged delinquent cases filed	325	346	221	181



2020	2019	2018	2017	2016	2015
685	668	618	644	639	617
53	53	53	55	52	52
2,520	2,578	2,487	2,395	2,303	2,402
1,845	1,791	1,768	1,859	1,746	1,745
4,365	4,369	4,255	4,254	4,049	4,147
59,409	59,357	59,274	59,525	59,461	59,068
-	-	-	-	-	-
15,433	17,669	16,034	16,940	16,264	16,265
118,725	118,524	119,055	119,054	118,142	117,948
96	98	98	98	94	93
602	679	723	500	402	365
1,408	1,707	2,165	2,180	2,057	1,828
995	1,081	1,081	1,221	780	716
128	262	185	166	354	956
40	52	72	82	67	140
74,505	71,409	75,115	74,697	74,797	72,454
54,848	20,872	74,797	24,694	50,485	31,735
73.62%	29.23%	54.08%	33.06%	68.00%	44.00%
440	440	438	438	438	438
4,193	4,527	4,503	4,406	4,192	4,197
4,779	3,832	3,668	3,998	3,867	3,866
12	74	86	93	87	113
25	25	25	25	25	25
678,724	678,724	678,724	678,724	678,724	678,724
134	146	140	118	118	117
74					
1,630	1,741	1,550	1,649	1,683	1,799
426	582	565	550	591	431
602	617	752	499	402	370
402	418	518	404	363	385
280	275	260	299	327	372
402	418	518	404	53	385
75	77	89	63	23	36
1,383	1,334	1,370	N/A	1,459	1,414
245	392	298	317	389	365

**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
Municipal Court				
Number of civil cases filed	2,361	1,890	1,562	1,462
Number of criminal cases filed	10,923	11,027	11,068	9,653
Number of domestic cases filed	260	271	242	282
Probation				
Average daily case load	164 +/-	315+/-	200+/-	181+/-
Clerk of Courts				
Number of civil cases filed	467	465	541	447
Number of criminal cases filed	667	563	404	494
Law Library				
Law Library Budget	\$ 174,307	\$ 220,179	\$ 277,518	\$ 261,799
Number of volumes in collection	6,000	6,000	6,000	8,300
Number of electronic subscriptions	3	3	3	4
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	124	131	110	109
Prisoners booked	2,984	2,992	2,917	2,811
Prisoners released	1,716	2,967	2,912	2,810
Out of County bed days used	3,935	4,626	1,098	3
Enforcement				
Number of incidents reported	15,564	2,846	3,053	3,297
Number of citations issued	3,439	2,500	2,678	2,078
Number of papers served	5,141	4,903	4,022	3,863
Number of telephone calls	104,550	102,215	85,454	86,887
Number of transport hours	5,306	5,452	4,297	6,232
Number of court security hours	4,964	4,199	4,204	4,227
Disaster Services				
Number of emergency responses	-	-	-	1
Coroner				
Number of cases investigated	118	115	122	145
Number of autopsies performed	13	6	7	4
Number of referrals	419	386	374	359
Public Works				
Engineer				
Miles of roads resurfaced	137	123	55	39
Number of bridges replaced/improved	14	12	12	9
Number of culverts built/replaced/improved	30	42	34	44
Building Department				
Number of permits issued	791	777	750	754
Number of inspections performed	5,849	6,174	5,307	5,164
Sewer District				
Average daily sewage treated	253,049	250,000	249,588	430,000
Number of tap-ins	5	4	8	6
Number of customers	983	980	991	983

2020	2019	2018	2017	2016	2015
1,350	1,908	2,024	1,888	1,672	N/A
8,612	13,299	13,986	14,760	13,000	N/A
312	459	440	597	578	N/A
179+/-	202+/-	59.60	150+/-	77.80	73.00
426	582	539	842	591	674
602	610	771	500	402	370
\$ 261,799	\$ 287,973	\$ 243,321	\$ 296,147	\$ 309,880	\$ 303,757
8,300	8,300	8,285	8,270	8,260	8,240
4	5	5	5	5	5
110	137	141	130	117	109
2,568	3,080	3,408	3,210	2,795	2,498
2,600	3,079	3,402	3,203	2,773	2,386
460	5	6	3	9	5
15,945	15,318	15,061	14,477	13,828	13,125
2,716	2,145	1,706	1,695	1,855	1,885
2,855	2,886	3,467	2,657	2,768	2,056
91,459	71,432	65,201	58,432	53,432	51,107
5,299	7,008	5,802	4,672	5,170	4,871
4,206	4,224	4,876	4,636	4,160	4,162
52	1	-	1	4	4
128	121	105	104	121	110
7	15	10	5	12	15
302	457	454	463	407	223
66	92	37	57	13	8
20	10	9	9	5	7
58	38	58	10	49	24
745	719	701	706	710	725
5,539	5,271	5,075	5,080	5,146	5,438
425,000	425,000	425,000	375,000	375,000	375,000
1	3	1	14	7	8
977	968	962	961	954	935

**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
Health				
DD				
Number of students enrolled				
Early intervention program	295	267	240	216
Preschool	-	-	-	-
School age	32	27	35	32
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	N/A	N/A	N/A
Individual Work Placement	N/A	N/A	N/A	N/A
Pre - ETS	95	90	80	73
Human Services				
Jobs and Family Services				
Average client count - food stamps	8,388	8,477	9,503	9,694
Average client count - day care	507	636	512	700
Average client count - WIA	33	24	17	8
Average client count - heating assistance	15	6	8	8
Average client count - job placement	1,995	1,601	1,450	1,606
Children's Services				
Average client count - foster care	112	107	96	122
Average client count - adoption	13	9	16	14
Child Support Enforcement Agency				
Average number of active support orders	5,662	6,107	5,662	5,814
Percentage collected	76.00%	74.39%	76.47%	78.77%
Veteran Services				
Number of clients served	67	51	57	44
Amount of benefits paid to County residents	\$ 169,711	\$ 81,928	\$ 79,003	\$ 39,994
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	-	2	-	3
Number of jobs created	-	4	-	-
Number of jobs retained	-	3	-	-
Risk Management				
Number of claims	22	21	25	23

(1) Probate Court handles various types of cases (not specifically categorized as civil cases) such as Estates, Guardian of minors & Incompetents, Conservatorships Trusts, Adoptions, Minor's Claims, Mentals, Name Changes, Wrongful Deaths, Birth Registrations

(2) Estimated

(3) WEDC is the contact point for economic development activities.

The projects and jobs created are the new RLF and EZ projects initiated within that calendar year but cumulative from previous years.

N/A - Information not readily available.

**Source:** County departmental records.

	2020	2019	2018	2017	2016	2015
	137	134	127	115	112	94
	9	11	13	15	15	16
	35	36	26	34	37	40
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	4	11
N/A		67	67	67	65	46
	64	98	93	-	-	-
	9,431	8,743	9,028	10,277	10,954	11,372
	874	811	719	556	570	603
	8	17	26	26	82	119
	33	46	39	65	50	34
	1,645	2,530	1,818	3,157	7,615	6,977
	124	133	131	116	131	127
	17	17	14	16	15	31
	5,943	6,011	5,895	5,963	6,021	6,348
	77.42%	77.21%	77.52%	78.09%	77.58%	77.00%
	83	116	147	139	155	160
\$	103,271	\$ 187,297	\$ 166,013	\$ 180,989	\$ 96,281	\$ 224,898
	N/A	N/A	N/A	N/A	N/A	N/A
	1	-	-	-	1	-
	-	-	-	-	8	-
	-	-	-	-	8	-
	N/A	N/A	26	13	24	23

# ***WAYNE COUNTY ELECTED OFFICIALS DECEMBER 31, 2024***

## **AUDITOR**

**Russell Robertson**

## **MUNICIPAL COURT JUDGES**

**Michael Rickett**

**Nathan Shaker**

## **BOARD OF COMMISSIONERS**

**Ronald Amstutz**

**Jonathan Hofstetter**

**David McMillen**

## **PROBATE/JUVENILE JUDGE**

**Latecia Wiles**

## **CLERK OF COURTS**

**Timothy Neal**

## **PROSECUTOR**

**Angela Wypasek**

## **COMMON PLEAS JUDGES**

**Cory Spitler**

**Timothy Vansickle**

## **RECORDER**

**Jane Carmichael**

## **CORONER**

**Dr. Amy Jolliff**

## **SHERIFF**

**Travis Hutchinson**

## **ENGINEER**

**Scott Miller**

## **TREASURER**

**Melissa Koch**

# OHIO AUDITOR OF STATE KEITH FABER



## WAYNE COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/15/2025**

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)