

# Fairfield County, Ohio

## Popular Annual Financial Report

for the year ended December 31, 2020

Issued by Jon A. Slater, Jr.  
Fairfield County Auditor



**Fetter-Hood Barn**  
(construction and  
conceptual drawing)

**Smeck Park**

## **FETTER-HOOD BARN**

### **Smeck Park**

7395 Basil Rd; Baltimore, OH 43105

<https://www.fairfieldcountyparks.org/parks/smeck-park/>

In 2020, visitors to Fairfield County Park District's Smeck Park noticed many updates and changes including a roadway through the park, a new parking area near the picnic shelter, extensions to the trails, steps from the ridge to the ravine and Walnut Creek, and Cruit House, the beautifully restored, 200-year-old log-framed house. Now, there is another new addition!

Fetter-Hood Barn was deconstructed in 2005 to 2006 at its original location on OH-37 just north of Lancaster and put into storage. The massive foundation stones were moved to and reset at Smeck Park. One corner stone is engraved with the words, "Thomas Fetter 1841"; there is no second E in Fetter. For many years, the foundation sat, bare, and was a curiosity to visitors who did not know its purpose. Construction of the barn was to begin in 2015 but was delayed due to financial constraints.

The original 1841 barn was a large, double-forebay bank barn. A forebay is an area where the walls overshoot the foundation; this barn had front and back forebays. A bank, or banked barn, refers to a barn that was usually built on a hill and has an earthen ramp to the main floor. Animals were housed at ground level. The main level was typically used for equipment storage, as a workshop, tack storage, and other uses. The loft, or mow, was used for hay storage. The Pennsylvania German-style barn was a common construction method used in the 1700-1800s.

Long-awaited construction of Fetter-Hood Barn began in summer of 2020. Really, the barn is brand new, a replica rather than a reconstruction. The original wood was not solid enough to use in a rebuild. To meet current construction standards, a second foundation had to be built inside the original foundation to support the massive structure and make it safe for non-agricultural use. The heavy-timber framework was precut offsite then shipped, August 3, to the park to be assembled. By August 12, it was partially finished (cover photo) and soon under roof. As of the date of this writing, the walls and finish work still need to be completed. A conceptual drawing of the new barn appears on the cover inset photo.

If you have not been to Smeck Park lately, please visit soon and often! Come, enjoy the beautiful and varied scenery from the two-mile loop trail, marvel at the ingenuity of the Stover windmill, picnic in the shelter that is patterned after Rock Mill Covered Bridge, let your kids have fun on the playground – use the park! All are welcome to contact us to get more information about this and other park locations by calling the office, 740 681-7249, or visiting [fairfieldcountyparks.org](http://fairfieldcountyparks.org).

Additional copies of this report may be obtained from:

Fairfield County Auditor's Office  
210 E. Main Street  
Lancaster, Ohio 43130

Phone requests can be made at (740) 652-7020 or (740) 681-7225 (fax).

A PDF version of this report is available online at:

[http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial\\_Reports\\_lead\\_page.htm](http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm)

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Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Fairfield County**

**Ohio**

For its Annual Financial Report  
for the Fiscal Year Ended

**December 31, 2019**

*Christopher P. Morrill*

Executive Director/CEO

## AWARDS

Fairfield County participates in various awards programs sponsored by the Government Finance Officers Association (GFOA). Each individual program has certain requirements that must be met in order to qualify. During fiscal year 2020, the County received the following financial awards:

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

*Given for outstanding preparation of the Comprehensive Annual Financial Report*

The County received this award in 2020 for the 31st consecutive year.

### **Award for Outstanding Achievement in Popular Annual Financial Reporting**

*Given for outstanding preparation of the Popular Annual Financial Report*

The County received this award in 2020 for the 19th consecutive year.

# Citizens of Fairfield County

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I am pleased to present the Fairfield County, Ohio Popular Annual Financial Report (PAFR), for the year ended December 31, 2020. This report provides a brief analysis of the sources of County revenues and where those dollars are spent, the County's financial position, an overview of local economic trends, and major goals and accomplishments. Above all, it is designed to present a more readable and understandable financial report.

The information in this report was drawn from the financial information appearing in the 2020 Fairfield County Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report was prepared in conformance with generally accepted accounting principles (GAAP) and was audited by the Ohio Auditor of State, receiving an unmodified opinion. An unmodified opinion means that the general-purpose financial statements of the County are fairly presented in all material respects. The Comprehensive Annual Financial Report consists of approximately 328 pages of detailed financial statements, notes, schedules, and reports.

The PAFR is a condensed, more user-friendly financial report intended to provide highlights of the primary government from the County's Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report contains information from all Fairfield County funds and is designed to bring greater awareness of the financial condition of our County to its citizens and other interested parties.

This report is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all material financial and non-financial events in notes to the financial statements. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's Comprehensive Annual Financial Report, which is available from the County Auditor's office and online at:

<http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial-Reports-lead-page.htm>

The Fairfield County Popular Annual Financial Report is presented as a means of enhancing the public's confidence in County government and the stewardship of its elected officials through easier, more reader-friendly financial reporting. As you review the following pages, I invite you to share any questions, concerns, or recommendations you may have. Please call the Fairfield County Auditor's Office with questions, comments, or suggestions regarding this report at (740) 652-7020.

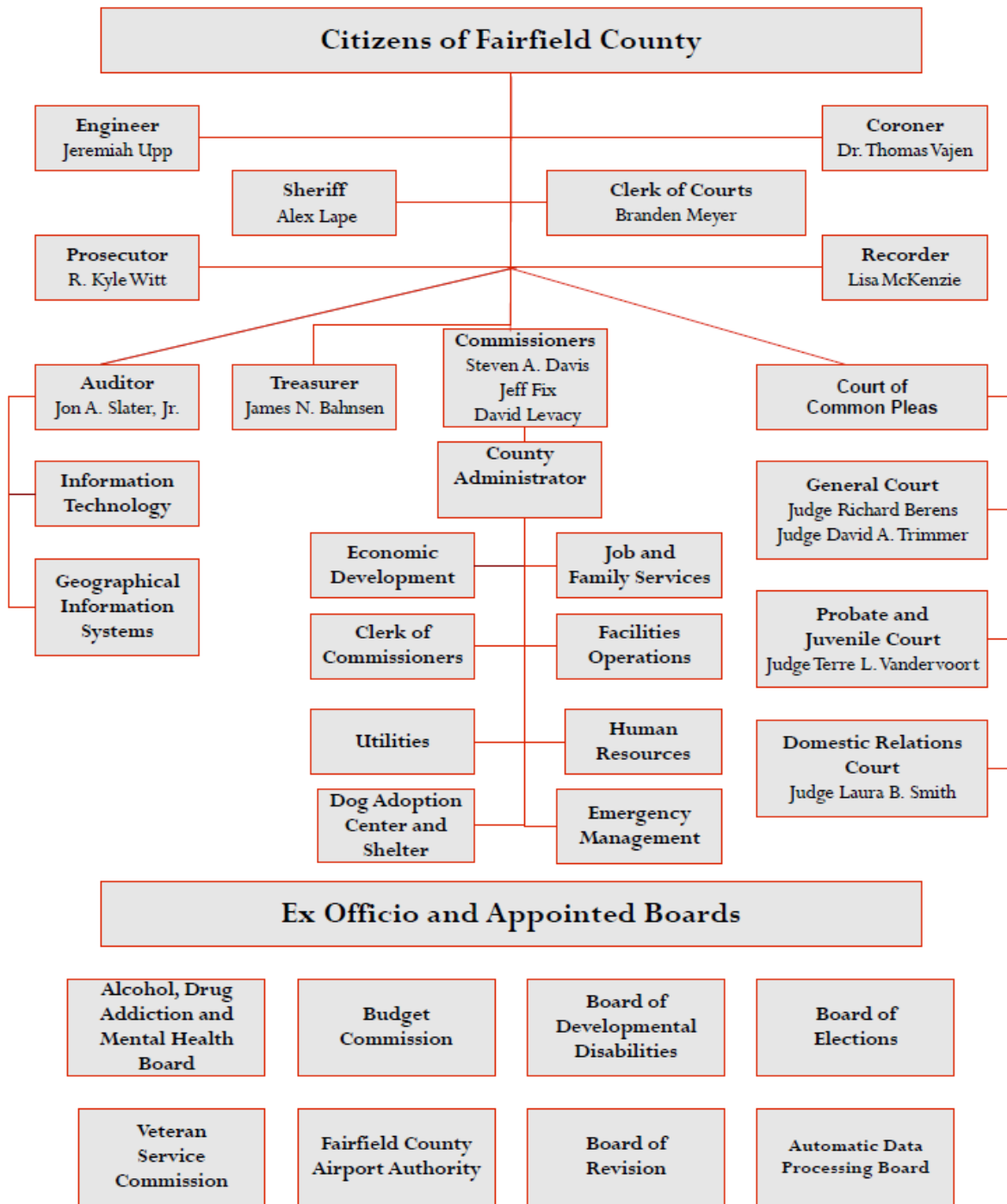
Sincerely,

A handwritten signature in black ink that reads "Jon A. Slater, Jr." in a cursive script.

Jon A. Slater, Jr.  
Fairfield County Auditor



# Your Fairfield County Government

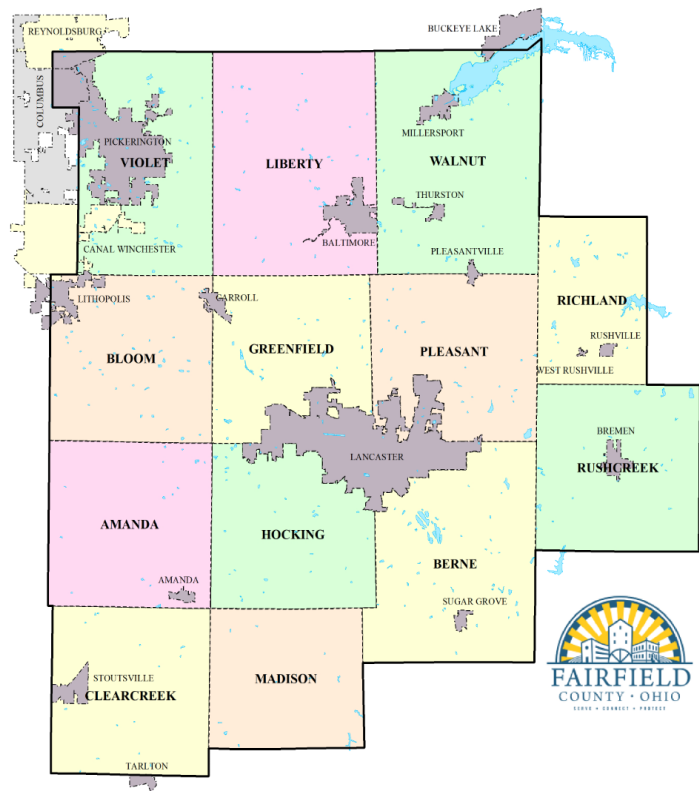


# GOVERNMENT STRUCTURE

The County government has only those powers conferred upon it by the State of Ohio Constitution and Statutes. A three-member Board of Commissioners, a County Administrator, twelve other elected officials, and various department heads govern the County. As part of the “checks and balances” system, the elected officials and department heads manage the internal operations of their respective divisions with the Board of Commissioners authorizing expenditures and serving as the budget authority, the taxing authority, and the contracting body. Each Commissioner serves a term of four years.

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a countywide basis to oversee the County’s judicial system: two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

The County provides citizens with a wide range of services including the following: human and social services, health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services provided by the offices of the Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.



# FINANCIAL OVERVIEW

The County's financial activities are accounted for primarily in governmental activities where the focus is not profit or loss, but rather on services rendered and the cost to provide those services. The County's business-type activities, similar to those found in the private sector, are accounted for in operation funds known as the Sewer and Water Enterprise Funds.

**Revenues** are monies the County receives from a variety of sources to pay for the services it provides.

**Program Revenues** include:

- *Charges for Services* – licenses, permits, and other fees, fines, forfeitures, and charges paid by the recipients of goods or services offered by County programs.
- *Operating (and Capital) Grants, Contributions, and Interest* – grants and contributions received from other governments, organizations, and individuals that are restricted in some manner; investment earnings that are restricted to meeting the operational or capital requirements of a particular program.

**General Revenues** are those revenues that are not classified as program revenues. All taxes, even those that are levied for a specific purpose, are considered general revenues.

- *Unrestricted Grants and Entitlements*- Revenue from grants and pass-through monies administered by the State of Ohio that are not restricted on their use.
- *Unrestricted Interest and Contributions*- Monies earned through the County Treasurer's investments of cash on hand not needed for current period services; donor contributions that do not specify any restrictions.

**Expenses** are the amounts spent to provide services to citizens.

**Legislative and Executive** expenses are the costs incurred for the County's administrative offices, including the Auditor, Commissioners, Treasurer, Prosecutor, and Recorder.

**Legislative and Executive-Intergovernmental** expenses are Commissioner allocations made to local governments.

**Judicial** expenses are the costs of administering justice through the Fairfield County Courts system.

**Public Safety** expenses are the costs of the Coroner, Probation, and Sheriff's departments.

**Public Safety-Intergovernmental** expenses are the costs to assist in operating the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations.

**External Portion** expense (**Public Safety, Public Works, Human Services**), are the costs of the limited risk health insurance program for employees of various external agencies within Fairfield County.

**Public Works** expenses are the costs incurred by the Engineer to maintain county roads and bridges.

**Health** expenses include services provided by the Developmental Disabilities Board, Dog Adoption Center and Shelter, and the Alcohol, Drug Addiction and Mental Health Board.

**Human Services** expenses are the costs of operating the Job and Family Services and Veteran Services Commission departments.

**Urban Redevelopment and Housing** expenses are the costs of the urban improvement program.

**Urban Redevelopment and Housing-Intergovernmental** expenses are costs to operate the Community Development Block Grant program on behalf of other local governments.

**Transportation** expenses are costs related to the County owned property located at the Fairfield County Airport.

**Interest and Fiscal Charges** expenses are interest and principal payments made for County debt.

**Sewer and Water** operations expenses are the costs to operate the County's business-type activity, providing sewer and water services to ever growing portions of the County.

# FINANCIAL ACTIVITY STATEMENT

The **Changes in Net Position Statement**, traditionally known by many as the income statement, is designed to provide a record of the money received and spent by the County during the past year.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
<b>REVENUES</b>						
<b>Program Revenues</b>						
Charges for Services.....	\$ 24,474,824	\$ 23,138,425	\$ 9,711,194	\$ 8,890,275	\$ 34,186,018	\$ 32,028,700
Operating Grants, Contributions, and Interest.....	48,844,350	39,344,533	-	-	48,844,350	39,344,533
Capital Grants, Contributions, and Interest.....	4,263,591	945,891	2,752,260	2,667,215	7,015,851	3,613,106
<b>General Revenues</b>						
Taxes:						
Property Taxes.....	44,551,706	36,232,755	-	-	44,551,706	36,232,755
Real Property Transfer Taxes.....	2,919,274	2,449,670	-	-	2,919,274	2,449,670
Lodging Tax.....	350,813	519,326	-	-	350,813	519,326
Sales Taxes.....	23,335,206	22,709,068	-	-	23,335,206	22,709,068
Unrestricted Grants and Entitlements.....	4,244,598	4,434,958	-	-	4,244,598	4,434,958
Unrestricted Interest.....	1,676,646	3,592,037	17,659	18,763	1,694,305	3,610,800
Unrestricted Contributions.....	3,540	3,500	-	-	3,540	3,500
Gain on Sale of Capital Assets.....	0	0	2,726	5,336	2,726	5,336
Other.....	3,521,718	1,635,634	36,251	25,962	3,557,969	1,661,596
Total Revenues.....	<u>158,186,266</u>	<u>135,005,797</u>	<u>12,520,090</u>	<u>11,607,551</u>	<u>170,706,356</u>	<u>146,613,348</u>
<b>EXPENSES</b>						
General Government:						
Legislative and Executive.....	18,221,816	19,695,531	-	-	18,221,816	19,695,531
Intergovernmental.....	1,811,142	2,361,477	-	-	1,811,142	2,361,477
Judicial.....	7,791,342	8,468,554	-	-	7,791,342	8,468,554
Public Safety.....	25,766,807	27,202,067	-	-	25,766,807	27,202,067
Intergovernmental.....	365,161	394,013	-	-	365,161	394,013
External Portion.....	588,369	592,073	-	-	588,369	592,073
Public Works.....	13,572,530	13,706,603	-	-	13,572,530	13,706,603
External Portion.....	304,157	309,647	-	-	304,157	309,647
Health.....	27,892,750	27,815,291	-	-	27,892,750	27,815,291
Human Services.....	33,755,959	32,870,167	-	-	33,755,959	32,870,167
External Portion.....	44,876	54,443	-	-	44,876	54,443
Urban Redevelopment and Housing.....	154,410	58,925	-	-	154,410	58,925
Intergovernmental.....	813,729	394,436	-	-	813,729	394,436
Transportation.....	321,951	280,995	-	-	321,951	280,995
Interest and Fiscal Charges.....	1,178,392	1,348,832	-	-	1,178,392	1,348,832
Business-Type Activities:						
Sewer.....	0	0	4,200,989	4,342,334	4,200,989	4,342,334
Water.....	0	0	3,664,568	3,647,143	3,664,568	3,647,143
Total Expenses.....	<u>132,583,391</u>	<u>135,553,054</u>	<u>7,865,557</u>	<u>7,989,477</u>	<u>140,448,948</u>	<u>143,542,531</u>
Increase (Decrease) in Net Position.....	25,602,875	(547,257)	4,654,533	3,618,074	30,257,408	3,070,817
Net Position - Beginning of Year.....	186,738,136	187,285,393	63,061,683	59,443,609	249,799,819	246,729,002
Net Position - End of Year.....	<u>\$ 212,341,011</u>	<u>\$ 186,738,136</u>	<u>\$ 67,716,216</u>	<u>\$ 63,061,683</u>	<u>\$ 280,057,227</u>	<u>\$ 249,799,819</u>

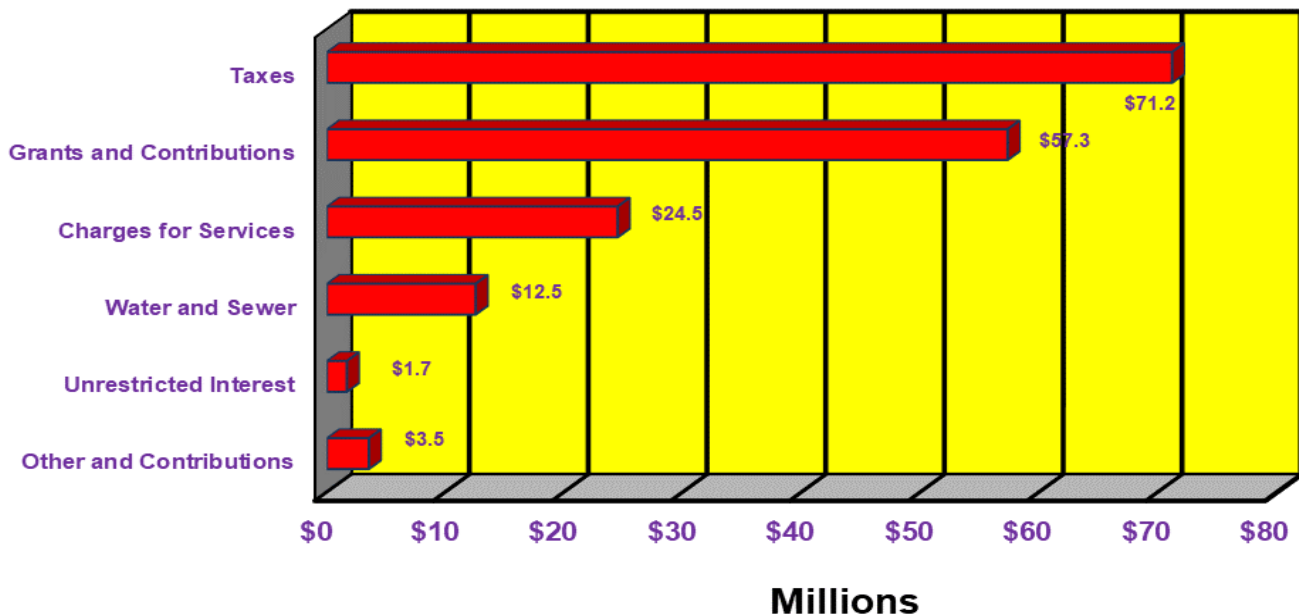
Calendar year 2019 net position is restated due to implementing GASB 83 in 2020.

Net position for governmental activities increased by \$25,602,875 for 2020. This is attributed mainly to increases in revenue in the areas of charge for services, operating and capital grants, and property taxes. Federal CARES Act Funding mainly contributed to the increase in operating grants. There were decreases in expenses due to decreases in Legislative and Executive and Public Safety. Net position for business-type activities increased \$4,654,533 due to increases in charges for services revenue by 9.2 percent while expenses decreased by 1.6 percent. Business-type activities charges for services revenues had an increase in rates and an increase in daily average treatments during 2020.



**WHERE THE MONEY CAME FROM . . . . .**

**Fairfield County Revenues for 2020**  
**\$170,706,356**



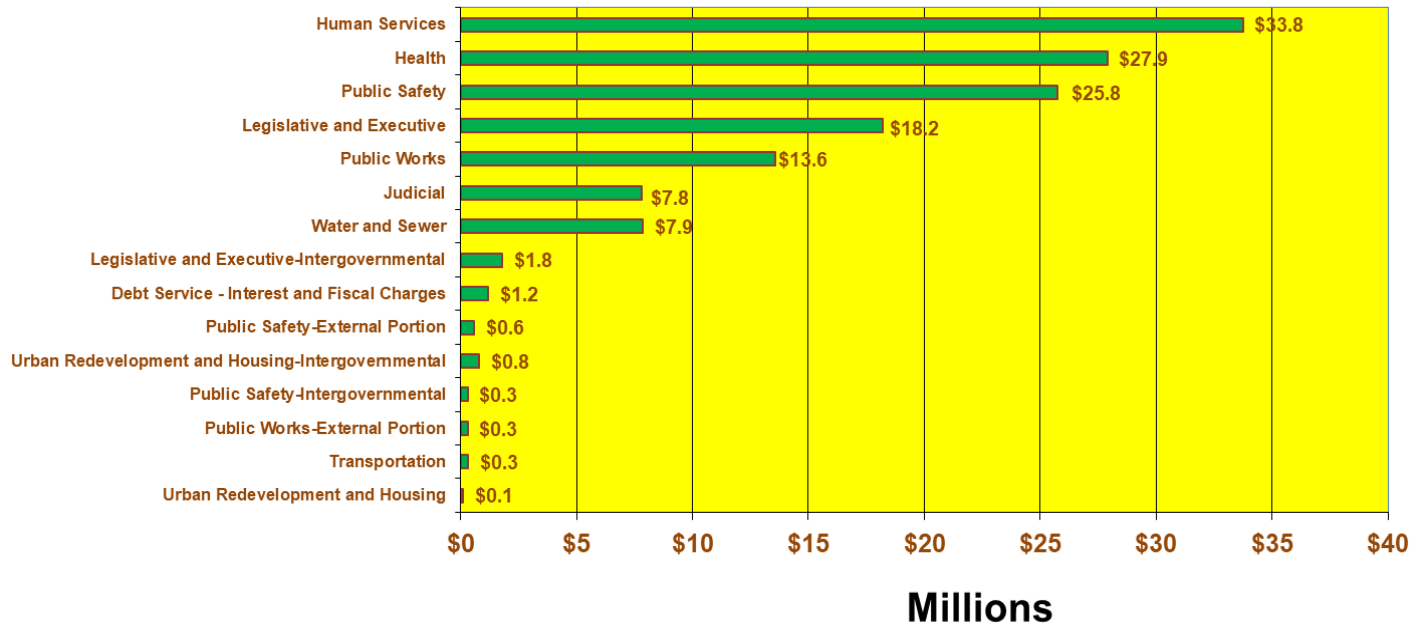
The primary government revenues presented here is reported in the 2020 Comprehensive Annual Financial Report’s government-wide statement of activities. The chart depicts revenues by source. The table below summarizes revenues by source and shows the percentage increases (decreases) in relation to the prior year.

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	% CHANGE FROM 2019
Taxes	\$ 54,191,806	56,033,893	59,334,609	61,910,819	71,156,999	14.93 %
Grants and Contributions	37,089,157	38,639,413	43,052,655	44,725,382	57,352,539	28.23 %
Charges for Services	20,832,341	21,575,639	22,689,851	23,138,425	24,474,824	5.78 %
Water and Sewer	9,485,766	10,428,020	12,435,068	11,607,551	12,520,090	7.86 %
Other and Contributions	1,102,321	977,128	1,412,452	1,639,134	3,525,258	115.07 %
Interest	467,370	995,494	1,782,378	3,592,037	1,676,646	(53.32) %
Airport Fuel Operations	313,112	269,335	0	0	0	- %
	<u>\$123,481,873</u>	<u>\$128,918,922</u>	<u>\$140,707,013</u>	<u>\$146,613,348</u>	<u>\$170,706,356</u>	16.43 %

County revenues increased by \$24,093,008 or 16.43 percent for 2020. This increase is mainly due to increases in grants and contributions, taxes, and other contributions. The increase in grants and contributions is attributed to an increase in State and Federal grants for public works, health service, and CARES Act Funding. The increase in taxes is due to the increase in assessed valuations due to a reappraisal and two new levies. Water and sewer revenues increased from 2019 to 2020 due to mainly an increase in charges for services due to an increase in customer rates, from the prior year and an increase in daily water and sewer treatments.

WHERE THE MONEY WAS SPENT . . . . .

**Fairfield County Expenses for 2020**  
**\$140,448,948**



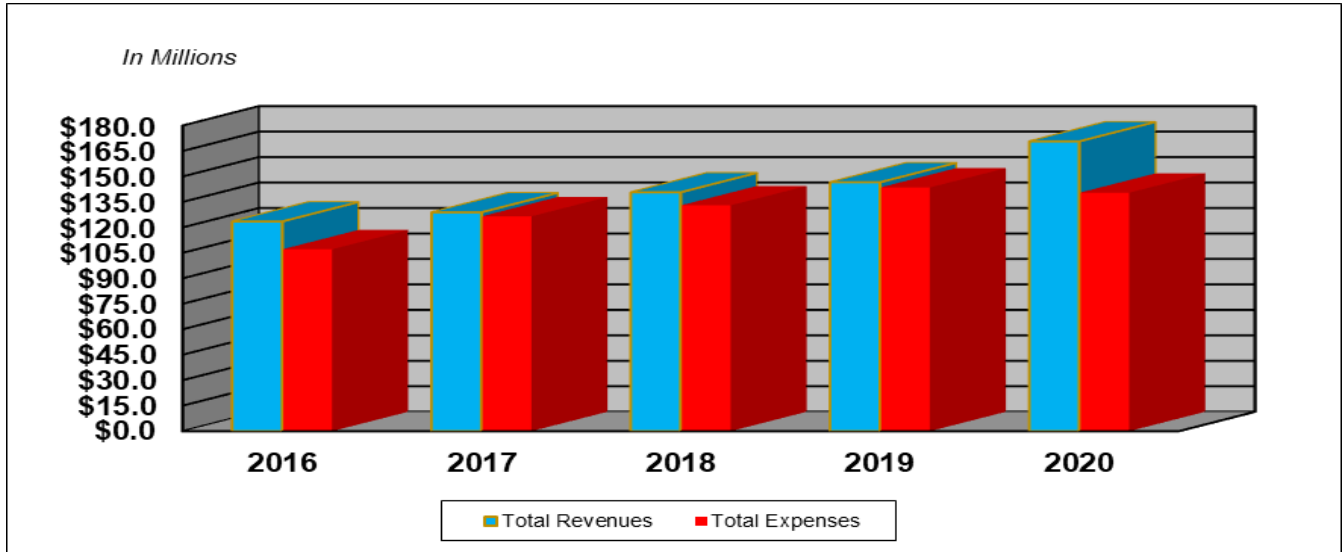
The primary government expenses presented here is reported in the 2020 Comprehensive Annual Financial Report’s government-wide statement of activities. The chart depicts expenses by function. The table below shows expenses by function, and the percentage increases (decreases) in relation to the prior year.

EXPENSES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	% CHANGE FROM 2019
Human Services	\$ 26,632,756	\$ 27,734,143	\$ 30,703,562	\$ 32,870,167	\$ 33,755,959	2.69 %
Health	23,757,315	23,580,852	24,988,893	27,815,291	27,892,750	0.28 %
Public Safety	19,063,913	24,909,645	24,920,310	27,202,067	25,766,807	(5.28) %
Legislative and Executive	15,506,679	16,677,471	18,671,259	19,695,531	18,221,816	(7.48) %
Public Works	12,777,181	12,698,739	12,516,225	13,706,603	13,572,530	(0.98) %
Judicial	7,499,166	8,133,551	7,732,831	8,468,554	7,791,342	(8.00) %
Water and Sewer	6,393,797	7,046,530	7,743,729	7,989,477	7,865,557	(1.55) %
Legislative and Executive-Intergovernmental	1,927,937	2,034,601	2,369,951	2,361,477	1,811,142	(23.30) %
Debt Service - Interest and Fiscal Charges	1,527,436	1,453,296	1,413,208	1,348,832	1,178,392	(12.64) %
Public Safety-External Portion	-	565,168	558,145	592,073	588,369	(0.63) %
Transportation	483,836	461,105	-	280,995	321,951	14.58 %
Airport Fuel Operations	296,091	249,217	-	-	-	- %
Urban Redevelopment and Housing-Intergovernment	550,295	123,839	561,300	394,436	813,729	106.30 %
Public Works-External Portion	-	240,101	261,766	309,647	304,157	(1.77) %
Urban Redevelopment and Housing	389,390	334,045	299,936	58,925	154,410	162.04 %
Public Safety-Intergovernmental	287,873	211,978	221,621	394,013	365,161	(7.32) %
Human Services-External Portion	-	54,156	82,207	54,443	44,876	(17.57) %
	<u>\$ 117,093,665</u>	<u>\$ 126,508,437</u>	<u>\$ 133,044,943</u>	<u>\$ 143,542,531</u>	<u>\$ 140,448,948</u>	(2.16) %

County expenses decreased by \$3,093,583 or 2.16 percent for 2020 due mainly to decreases Legislative and Executive and Public Safety. This decrease is due mainly to the recognition of the pension and OPEB liabilities for 2020 compared to 2019. The pension and OPEB liabilities are prorated across expenses based on pension system payments made by the different County departments for their staff throughout 2020.

# REVENUES AND EXPENSES TREND ANALYSIS

Past Five Years



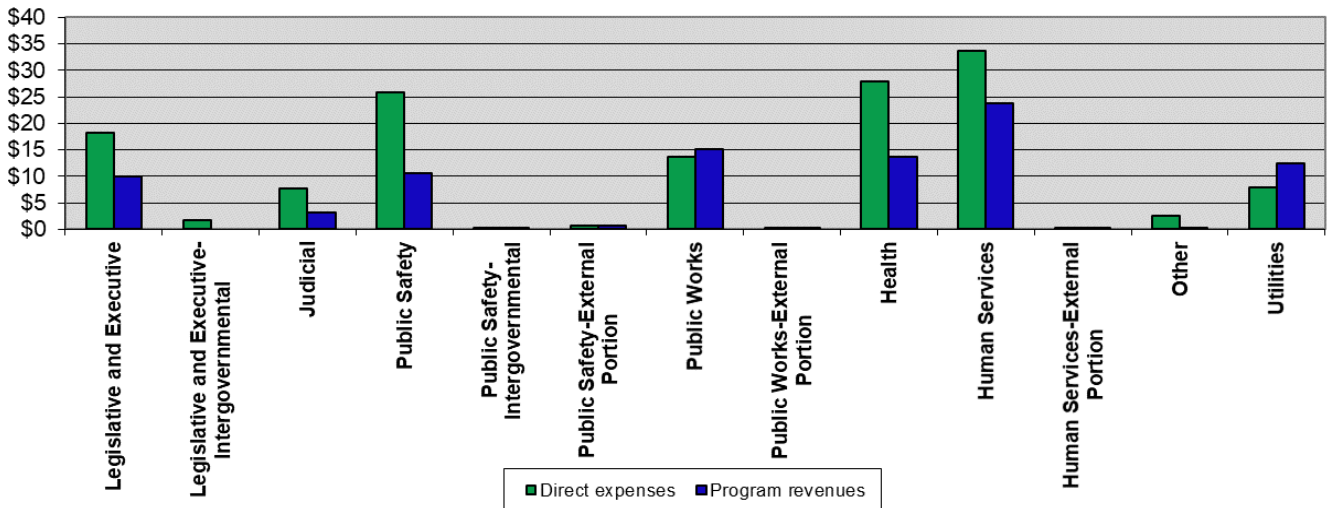
## COUNTY PROGRAM ACTIVITIES

This chart compares direct expenses and program revenues for each major function of the County. **Direct expenses** are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. **Program revenues** include (1) charges paid by the recipient of the goods or services and (2) grants, contributions, and interest that are restricted to meeting the operational or capital requirements of a particular program.

The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or else draws from the general revenues of the County. The County's human services, public safety, health, and legislative and executive, expenses accounted for the majority of costs not covered by program revenues. The health excess costs were funded with the County's tax revenues and the public safety, human services, and legislative and executive excess costs were funded with the County's general revenues.

## Direct Expenses and Program Revenues

(In Millions)



# FINANCIAL POSITION STATEMENT

The **Statement of Net Position**, traditionally known by many as the balance sheet, is designed to provide a picture of the major components of the primary government's financial position at the end of the year.

## Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Cash.....	\$ 107,635,541	\$ 84,332,775	\$ 26,448,764	\$ 21,690,999	\$ 134,084,305	\$ 106,023,774
Receivables.....	75,744,156	71,293,383	2,445,787	2,283,675	78,189,943	73,577,058
Capital Assets.....	211,952,283	210,357,008	56,910,206	58,944,707	268,862,489	269,301,715
Other Assets.....	2,982,025	2,863,476	236,683	248,820	3,218,708	3,112,296
Total Assets.....	<u>398,314,005</u>	<u>368,846,642</u>	<u>86,041,440</u>	<u>83,168,201</u>	<u>484,355,445</u>	<u>452,014,843</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding.....	226,877	319,978	447,980	571,868	674,857	891,846
Asset Retirement Obligation.....	104,105	115,315	713,594	739,361	817,699	854,676
Pension.....	8,751,303	22,363,815	193,816	501,882	8,945,119	22,865,697
OPEB.....	5,846,220	2,823,124	132,414	63,662	5,978,634	2,886,786
Total Deferred Outflows of Resources.....	<u>14,928,505</u>	<u>25,622,232</u>	<u>1,487,804</u>	<u>1,876,773</u>	<u>16,416,309</u>	<u>27,499,005</u>
<b>Liabilities</b>						
Accrued Wages and Benefits.....	1,958,817	2,943,466	50,287	88,005	2,009,104	3,031,471
Payables.....	4,608,138	3,991,928	204,394	94,669	4,812,532	4,086,597
Due to Other Governments.....	1,197,434	1,395,275	49,639	36,154	1,247,073	1,431,429
Bonds, Loans, Leases Payable, Pension, OPEB, Asset Retirement Obligation and Compensated Absences..	129,348,017	150,835,831	18,245,092	21,021,921	147,593,109	171,857,752
Other Liabilities.....	1,199,069	1,124,991	814,942	711,534	2,014,011	1,836,525
Total Liabilities.....	<u>138,311,475</u>	<u>160,291,491</u>	<u>19,364,354</u>	<u>21,952,283</u>	<u>157,675,829</u>	<u>182,243,774</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes.....	45,187,646	45,806,394	-	-	45,187,646	45,806,394
Deferred Charge on Refunding.....	40,898	-	59,708	-	100,606	-
Pension.....	11,875,273	1,371,796	266,934	27,928	12,142,207	1,399,724
OPEB.....	5,486,207	261,057	122,032	3,080	5,608,239	264,137
Total Deferred Inflows of Resources.....	<u>62,590,024</u>	<u>47,439,247</u>	<u>448,674</u>	<u>31,008</u>	<u>63,038,698</u>	<u>47,470,255</u>
<b>Net Position - excess of Assets and Deferred Outflows of Resources over Liabilities and Deferred Inflows of Resources..</b>						
	<u>\$ 212,341,011</u>	<u>\$ 186,738,136</u>	<u>\$ 67,716,216</u>	<u>\$ 63,061,683</u>	<u>\$ 280,057,227</u>	<u>\$ 249,799,819</u>

Calendar year 2019 is restated due to implementing GASB 83 in 2020.

**Assets** are those items owned by the County that will provide a benefit in the future.

**Cash** is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

**Receivables** represent the amounts that are owed to the County and are expected to be paid over the course of the next twelve months.

**Capital Assets** represents furniture, equipment, vehicles, land, buildings, water and sewer lines, and the County's roads and bridges infrastructure that provide for an economic benefit to the County of more than one year.

**Deferred Outflows of Resources** represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then.

**Deferred Charge on Refunding** results from the difference in the carrying value of refunded debt and its acquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**Asset Retirement Obligation** results from the difference in the asset retirement obligation liability and the amount that has been amortized over then life of the assets to date.

**Pension/OPEB** represents the differences between expected and actual experience and County contributions subsequent to the measurement date.

**Liabilities** are those items that the County owes to individuals, companies, other governments, and lenders.

**Accrued Wages and Benefits** are those payments that the County owes to employees for salaries, the associated benefits, and accrued leave.

**Payables** are those payments that the County owes to individuals or companies who supply services or goods to the County.

**Due to Other Governments** are primarily the amounts owed to other governments outside the County for goods or services provided by them to the County.

**Bonds, Loans, Leases Payable, Pension, OPEB, Asset Retirement Obligation and Compensated Absences** are the amounts owed for the issuance of debt, net pension liability, net OPEB liability, and compensation of absences on which the County still owes.

**Deferred Inflows of Resources** represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources until that time.

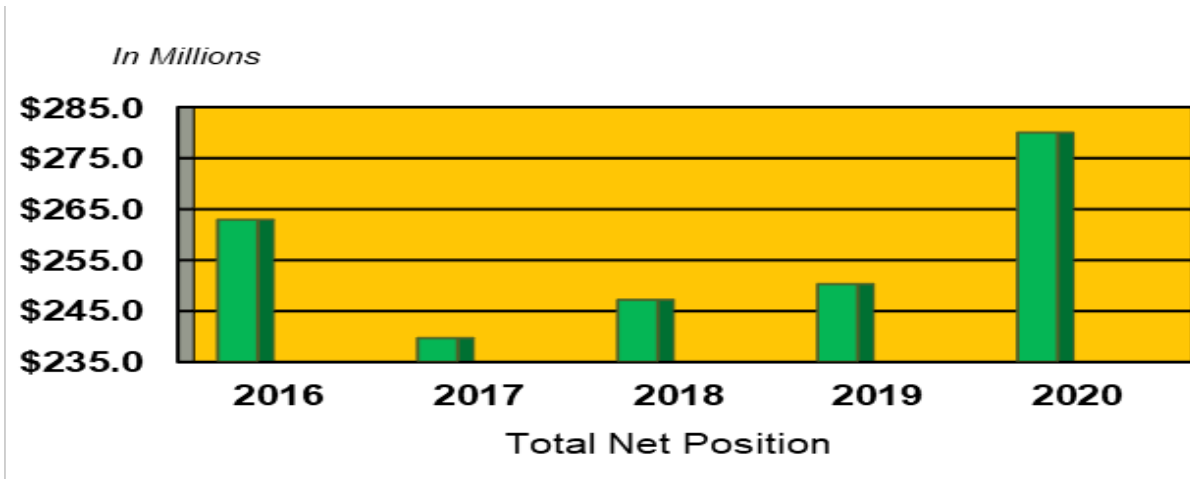
**Property Taxes** represent the amounts for which there is an enforceable legal claim as of December 31, 2020 but which were levied to finance 2021 operations.

**Deferred Charge on Refunding** results from the difference in the carrying value of refunded debt and its acquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**Pension/OPEB** represents the net difference between projected and actual earnings on pension plan investments and change in proportionate share.

# TOTAL NET POSITION TREND ANALYSIS

Past Five Years



Net position is the difference between assets and liabilities and can serve as a useful indicator of the government’s financial position. The application of GASB 68 and GASB 75 reporting for pension and OPEB liabilities has caused some fluctuations over the years. GASB 68 for pension liabilities was implemented in 2015 which restated 2014 balances. GASB 75 for OPEB liabilities was implemented in 2018 which restated 2017 balances. GASB 84, Fiduciary Activities, was implemented in 2019 which restated 2018. GASB 83, Certain Asset Retirement Obligations, was implemented in 2020 which restated 2019. For more information, refer to the County’s Comprehensive Annual Financial Report and the Management’s Discussion and Analysis.

## SUMMARY OF CAPITAL ASSETS

Capital assets are defined as property and equipment owned by the County and purchased by each department as needed. This summary is the total dollar amount of governmental and business-type activity assets, net of depreciation, held by the County. Governmental activity capital assets increased from \$210.4 million in 2019 to \$212.0 million in 2020, a net increase of \$1.6 million. The increase is primarily due to the County having several building and improvement projects during the year which included the completion of the Auditor’s Real Estate Assessment Offices, which were offset by current year accumulated depreciation. Business-type activity capital assets remained fairly consistent from 2019 to 2020. Business-type activity capital assets decreased during 2020 due to current year depreciation of \$2.0 million.

### SUMMARY

	Governmental Activities		Business-Type Activities	
	12-31-2020	12-31-2019	12-31-2020	12-31-2019
Land .....	\$ 6,166,488	\$ 6,166,488	\$ 3,275,664	\$ 3,275,664
Buildings and improvements .....	58,753,432	57,255,309	11,782,627	12,514,255
Improvements other than buildings ....	6,604,624	6,445,195	-	-
Equipment and Furniture .....	3,492,526	3,945,107	145,996	164,329
Infrastructure .....	132,848,491	131,812,537	41,304,836	42,257,450
Vehicles .....	3,172,748	2,372,348	141,784	154,086
Construction in progress .....	913,974	2,360,024	259,299	578,923
	<u>\$ 211,952,283</u>	<u>\$ 210,357,008</u>	<u>\$ 56,910,206</u>	<u>\$ 58,944,707</u>

# THE COUNTY'S DEBT INSTRUMENTS

As of December 31, 2020

The County employs the use of several different types of debt instruments for short and long-term financing. Fairfield County's bond credit ratings is "Aa2" which demonstrates the County's very strong creditworthiness relative to other United States municipal or tax-exempt issuers or issues. The benefits of the "Aa2" rating is that the County has lower interest costs when it issues debt in comparison to a less favorable bond credit rating and enables the County to get finance easily for growth and expansion of facilities.

**General Obligation Bonds** are long-term debt instruments that are repaid from the County's general revenue sources. They are backed by the full faith and credit of the County. During 2020, the County current refunded \$11.4 million in general obligation bonds.

**Recovery Zone Bonds** are long-term debt instruments issued to pay for a portion of the cost of the utilities department administration building. They are repaid from revenues derived by the County's operation of the water and sewer systems. They are backed by the full faith and credit of the County.

**Special Assessment Bonds** are issued to pay for improvements benefiting property owners. The property owners repay the County over a period of years for the debt. During 2020, the County current refunded \$.5 million in special assessment bonds.

**Long-Term Loans and Notes** are debt instruments issued by the State of Ohio for a shared electronic document storage and retrieval system and various public works projects. The County's General Fund, Sewer Fund, and Water Fund, respectively, will repay the balances.

**Capital Leases** are contracts made by the County's departments for the acquisition of assets such as copiers. The departments pay for these contracts from their annual budgets.

## SUMMARY OF DEBT OBLIGATIONS

For the Year Ended December 31, 2020

### SUMMARY

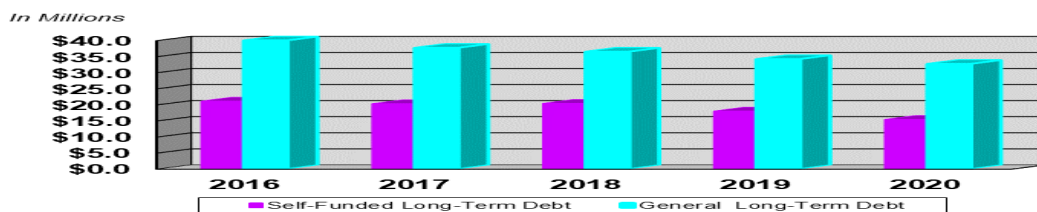
	Balance at 12-31-2019	Additions	Deletions	Balance at 12-31-2020
General Obligation Bonds.....	\$ 45,882,205	\$ 12,247,000	\$ 15,888,949	\$ 42,240,256
Recovery Zone Bonds.....	2,575,000	-	90,000	2,485,000
Special Assessment Bonds.....	518,152	513,000	618,152	413,000
Long-Term Loans and Notes .....	3,163,413	815,440	1,244,492	2,734,361
Capital Leases.....	118,581	110,712	54,816	174,477
	<u>\$ 52,257,351</u>	<u>\$ 13,686,212</u>	<u>\$ 17,896,409</u>	<u>\$ 48,047,094</u>

### Allocation of County Debt

	Percent	Amount
Governmental Funds	68.9%	\$ 33,093,755
Water and Sewer Funds (self-funded)	31.1%	14,953,339
		<u>\$ 48,047,094</u>

## DEBT OUTSTANDING TREND ANALYSIS

Past Five Years



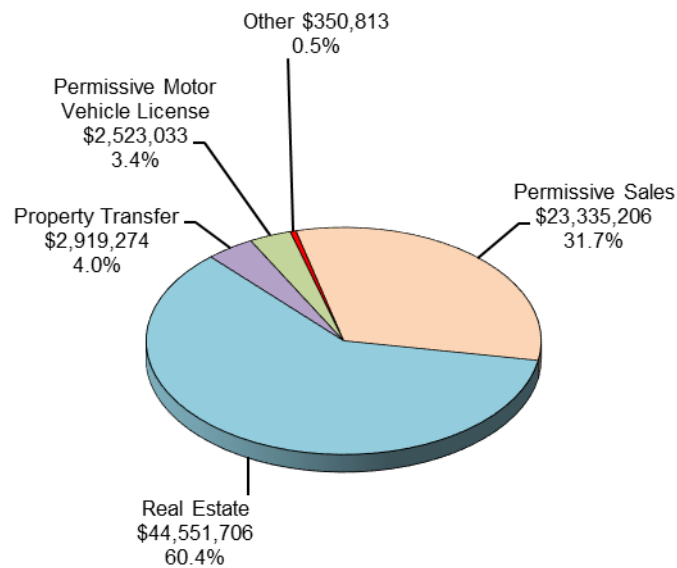
Self-Funded Long-Term Debt are debt obligations whose principal and interest are payable from revenue sources for which the debt was originally issued. Self-Funded Long-Term Debt at the end of 2020 was \$15,366,339. General Long-Term Debt at the end of 2020 was \$32,680,755.

# TAX REVENUES

During 2020, the County’s governmental activities received \$73.7 million in tax revenue and \$158.2 million in total revenues. Real estate property taxes account for approximately \$44.6 million or 28.2 percent, real property transfer taxes approximately \$2.9 million or 1.8 percent, and lodging taxes approximately \$.4 million or 0.2 percent for approximately \$47.8 million, or 30.2 percent, of total governmental revenues. Sales taxes, which are received from the State for vendor collections of the tax paid, provided approximately \$23.3 million, or 14.8 percent, of total governmental revenues. Motor Vehicle licenses provided approximately \$2.5 million or 1.8 percent of total governmental revenues.

## Breakdown of Tax Collections in 2020

\$73,680,032

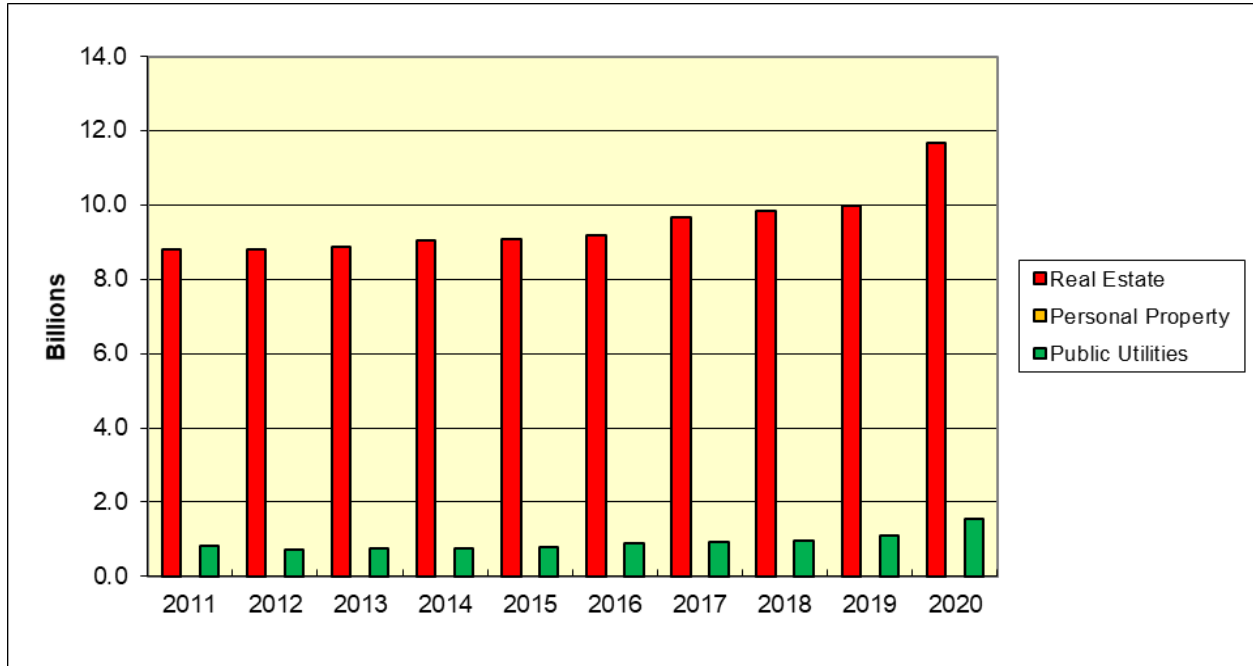


## Ten Largest Taxpayers in County in 2020

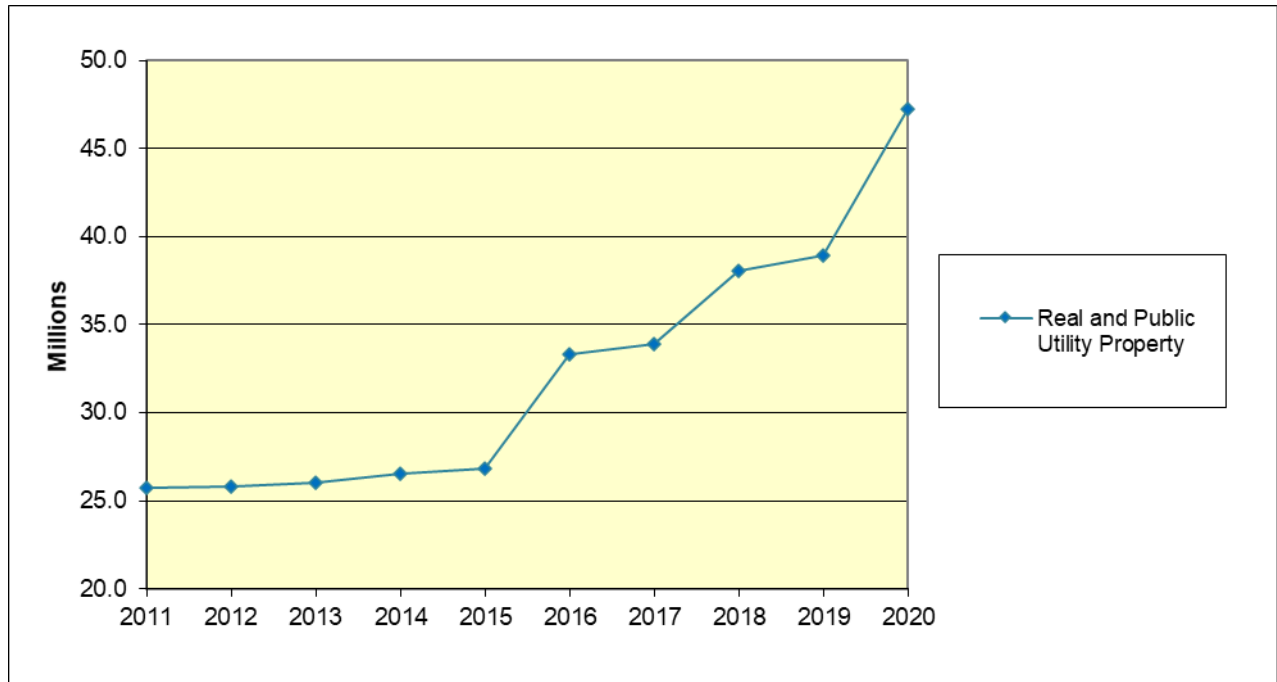
Enterprise	Nature of Business	Value To Be Taxed
Columbia Gas Transmission	Natural Gas Utility	\$169,952,970
Ohio Power Company	Electric Utility	61,647,650
Rockies Express Pipeline LLC	Natural Gas Utility	54,465,300
American Electric Power Ohio Transmission Company	Electric Utility	34,231,330
South Central Power Company	Electric Utility	32,752,520
Texas Eastern Transmission	Natural Gas Utility	14,921,470
Dominion Transmission	Natural Gas Utility	9,408,850
Creekside Acquisition	Apartments	7,150,430
Lancaster Apartment Properties	Developer	6,958,450
Columbia Gas of Ohio Inc.	Natural Gas Utility	6,630,880

# PROPERTY VALUES AND TAX COLLECTIONS

## Property Values for the Last Ten Years



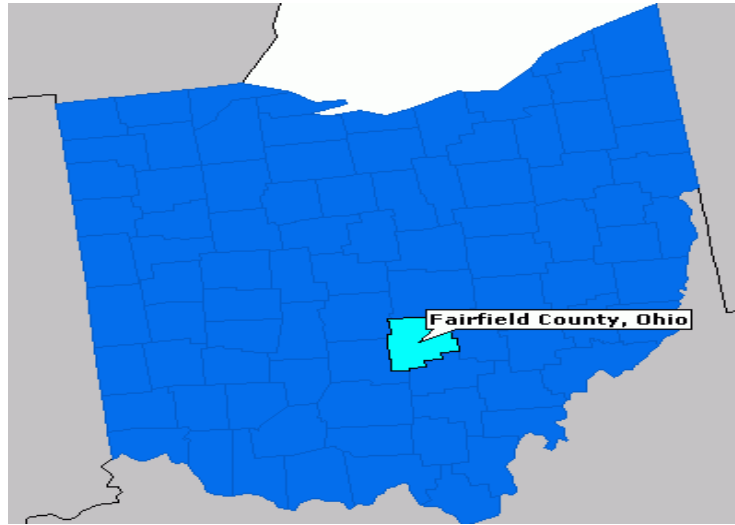
## Property Tax Collections for the Last Ten Years



With the implementation of GASB Statement No. 34 in 2003, the tax collections are presented on the accrual basis of accounting which recognizes revenue in the year for which the taxes are levied. The property tax collections chart reflects current tax collections and do not include homestead and rollback. Property tax collections increased during 2020 due to the increase that occurred in assessed valuations after the reappraisal, with an effect date of January 1, 2020.



# A BRIEF HISTORY OF FAIRFIELD COUNTY



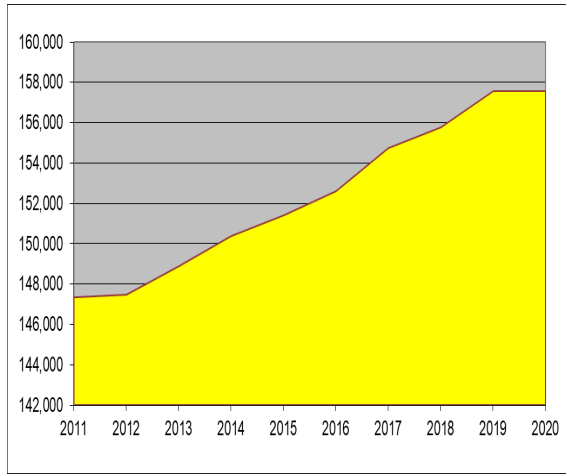
The County of Fairfield was created by proclamation of the Northwest Territory on December 9, 1800. Residents named the county after the area’s “fair fields.” Located in the south-central portion of Ohio, Fairfield County is adjacent to Licking, Perry, Hocking, Pickaway, and Franklin Counties. The County is predominantly rural, with less than two percent of the County’s 506 square miles consisting of urban areas.

## PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Fairfield Medical Center	Health Care - Hospital	1,997	1	2.72%
Kroger	Grocery	1,248	2	1.70%
Pickerington Schools	Public School	1,237	3	1.68%
Fairfield County	Government	856	4	1.17%
Lancaster City Schools	Public School	794	5	1.08%
Anchor Hocking	Manufacturer – Glasswares	700	6	0.95%
NIFCO	Manufacturing	552	7	0.75%
City of Lancaster	Government	475	8	0.65%
Canal Winchester Local Schools	Public School	454	9	0.62%
Treehouse Private Brands	Grocery Products	306	10	0.42%
Total		<u>8,619</u>		11.74%
Total Employment Within County		<u>73,400</u>		

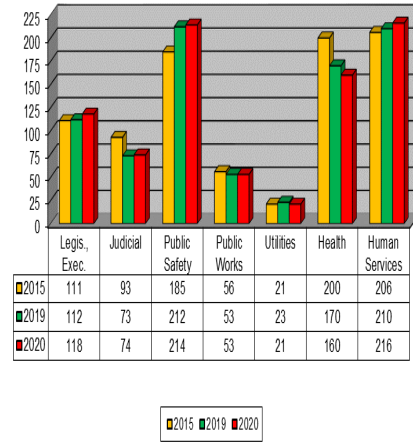
# FAIRFIELD COUNTY DEMOGRAPHIC INFORMATION

## COUNTY POPULATION



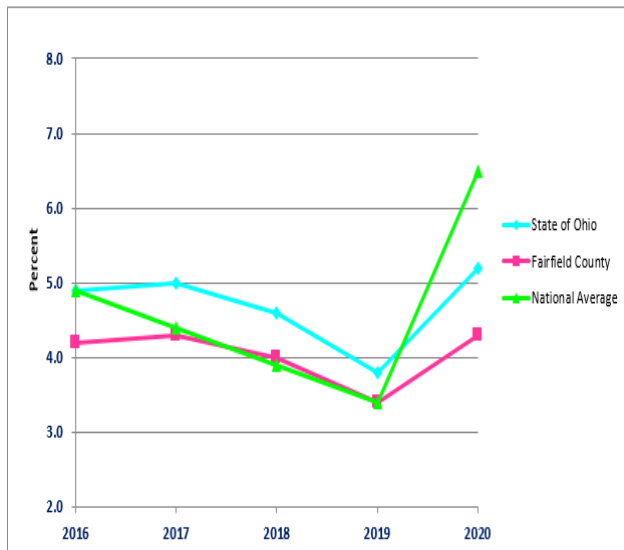
Information provided by The Ohio Department of Development from 2011 to 2020. According to population estimates, 157,574 people (2019 figure, the 2020 United States Census is not available at this time) reside within the County

## COUNTY EMPLOYEE WORKFORCE



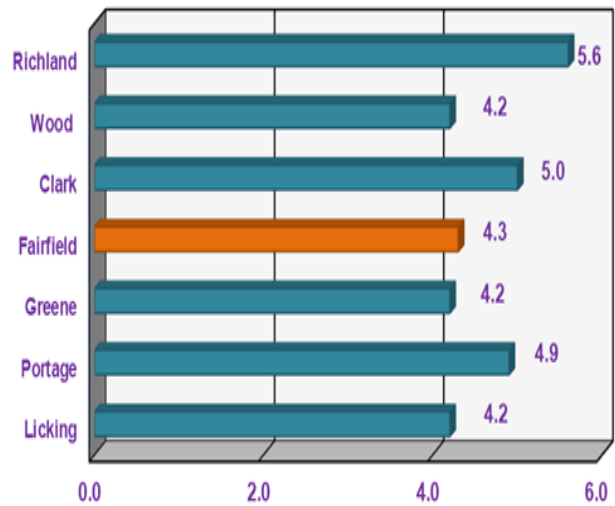
Employees above listed by Function of Government. These employees are paid from revenues in the governmental funds and in the enterprise funds.

## UNEMPLOYMENT RATE TREND



In 2020, the County's unemployment rate increased from 3.7 percent to 4.3 percent due to COVID-19. For 2020, the County's unemployment rates are lower than the State average and are lower than the National average.

## COMPARABLE UNEMPLOYMENT RATES FOR 2020



Source: Office of Workforce Development, Bureau of Labor Market Information. In comparing Fairfield County's unemployment rate to other counties, Fairfield County remains stable and constant with most counties of similar size in the State.

## MAJOR GOALS AND ACCOMPLISHMENTS



Magna Seating Columbus completed its 200,000 square foot building in Fairfield County and began operations. It started hiring at the beginning of the year and accelerated that hiring in December as it expanded the production at the new facility. It is estimated that more than 300 employees will be working at the facility within the next two years.



The City of Canal Winchester is quickly becoming a logistics hub. Seated at the northwest part of Fairfield County along Route 33 it is located close to the 270 by-pass as well as Rickenbacker Airport. Spec distribution centers were built off Gender Road in Franklin County and more are expected off the Hill-Diley interchange in Fairfield County. One logistics company, has already built along the interchange.



The OSU Medical Wexner Center will be utilizing 12,000 square feet on the second floor of the building in Pickerington that houses the Ohio Gastroenterology Group. It is the first medical offices that OSU will have in Fairfield County. OSU is investing \$2.2 million and estimating 15 full-time employees when it opens the offices in May of 2020. They will offer mammography, imaging, and primary care and expect the operation to grow to 35 full-time equivalent employees in the next three years.



The Fairfield County Workforce Center began offering classes in 2020 with an increased class load set for 2021. The partnership between the County, Hocking College, and Ohio University will develop workers in the County in skilled trades, manufacturing, logistics, and healthcare with a focus on stackable certificates. Magna International loaned equipment to the County to use for training and the center continued to be built out for skilled trades training and robots were purchased for Advanced Manufacturing.

# HOW TO CONTACT US

December 31, 2020

Fairfield County Website

<https://www.co.fairfield.oh.us>

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## ELECTED OFFICIALS

### Board of Commissioners

Steven A. Davis ..... (740) 652-7090  
Jeff Fix ..... (740) 652-7090  
David Levacy ..... (740) 652-7090

### Auditor

Jon A. Slater, Jr. .... (740) 652-7020

### Clerk of Courts

Branden Meyer ..... (740) 652-7388

### Coroner

Dr. L. Brian Varney ..... (740) 652-2865

### Engineer

Jeremiah Upp ..... (740) 652-2300

### Prosecutor

R. Kyle Witt ..... (740) 652-7560

### Recorder

Lisa McKenzie ..... (740) 652-7100

### Sheriff

Alex Lape ..... (740) 652-7900

### Treasurer

James N. Bahnsen. .... (740) 652-7140

### Court of Common Pleas:

#### General

Judge Richard Berens ..... (740) 652-7428  
Judge David A. Trimmer ..... (740) 652-7429

### Court of Common Pleas:

#### Probate and Juvenile

Judge Terre L. Vandervoort ..... (740) 652-7460

### Court of Common Pleas:

#### Domestic Relations

Judge Laura Smith ..... (740) 652-7440

## PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

### County Administrator

Carri Brown ..... (740) 652-7090

### Human Resources Director

Jeff Porter ..... (740) 652-7895

### Board of Elections Director

Jane Hanley ..... (740) 652-7000

### Facilities Operations Manager

Dennis Keller ..... (740) 652-7940

### Dog Adoption Center and Shelter Warden

Erin Frost ..... (740) 652-7180

### Utilities Director

Tony Vogel ..... (740) 652-7120

### Department of Job and Family Services Director

Aundrea Cordle ..... (740) 652-7890

### Alcohol, Drug Addiction and Mental Health Board Director

Rhonda Myers ..... (740) 654-0829

### Developmental Disabilities Board Superintendent

John Pekar ..... (740) 652-7220

### Emergency Management Director

Jon Kochis ..... (740) 652-7960

### Economic Development Director

Richard Szabrak ..... (740) 652-7162

### Information Technology Administrator

Mark Conrad ..... (740) 652-7075

### Geographical Information Systems Administrator

David Burgei ..... (740) 652-7055

### Veteran Services Commission Director

Park Russell ..... (740) 652-7921