



# Fairfield County, Ohio

Popular Annual Financial Report  
for the year ended December 31, 2024

Issued by Carri L. Brown, Ph.D., MBA, CGFM  
Fairfield County Auditor



# Lockville Canal Park

5895 Pickerington Rd, Carroll

Cover Photo: Lock South 11 – Narrative provided by Kimber Caito - Fairfield County Park District

Comments that the canal system was a failure are often accepted as fact. The canal system in Ohio was relatively short-lived, yes, but a failure, absolutely not!

Before 1825, despite the abundance of natural resources, Ohio was the poorest state in the union. Settlers were starving in a land of plenty! Farmers planted just enough to provide food for their own families. There was no way to get additional crops to markets on the east coast before they went bad. By wagon, for example, it took two to three months to make that one-way trip. The Ohio Canal changed that and ushered the region into a state of prosperity. It all started July 4, 1825, in what is now Heath, Ohio.

The Ohio Canal traversed the eastern and central regions of Ohio. In 309 miles, it rose and fell 1,218' with the aid of 151 locks and seven guard locks. The first 38-mile segment, Cleveland to Akron, contained 44 locks and took only two years to complete. Because of new business opportunities it brought to the area, the town of Akron developed around 21 of those locks.

By the end of 1832, the entire length of the canal was opened to traffic. Boats brought lumber, grain, coal, and many other goods. One Fairfield County farmer, Byron Pugh, made money by helping canal boat captains whose boats got stuck in mud bars. His mansion still stands along the old canal bed.

If the Canal had not sustained the severe damage caused by the Great Flood of 1913, it may have lasted much longer.

Today, you can walk to the remains of three locks – Locks South 11, 12, 13 – in Lockville Canal Park. For more information, visit [fairfieldcountyparks.org/historical-features/ohio-erie-canal-locks](http://fairfieldcountyparks.org/historical-features/ohio-erie-canal-locks).

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Additional copies of this Popular Annual Financial Report (PAFR) may be obtained from:

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

Phone requests can be made at (740) 652-7020 or (740) 681-7224 (fax).

A PDF version of this report is available online at:

<http://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.htm>

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## 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 2023, the County received the following financial awards:

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

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

The County received this award in 2023 for the 35th 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 2023 for the 23rd consecutive year.

## Charts

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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, 2023

*Christopher P. Morill*

Executive Director/CEO

# 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, 2024. 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 readable and understandable financial report.

The information in this report was drawn from the financial information appearing in the 2024 Fairfield County Annual Comprehensive Financial Report. The Annual Comprehensive 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 Annual Comprehensive Financial Report consists of approximately 340 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 Annual Comprehensive Financial Report. The Annual Comprehensive 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 Annual Comprehensive Financial Report, which is available from the County Auditor's office and online at:

<https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>

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 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 at (740) 652-7020 with questions, comments, or suggestions regarding this report.

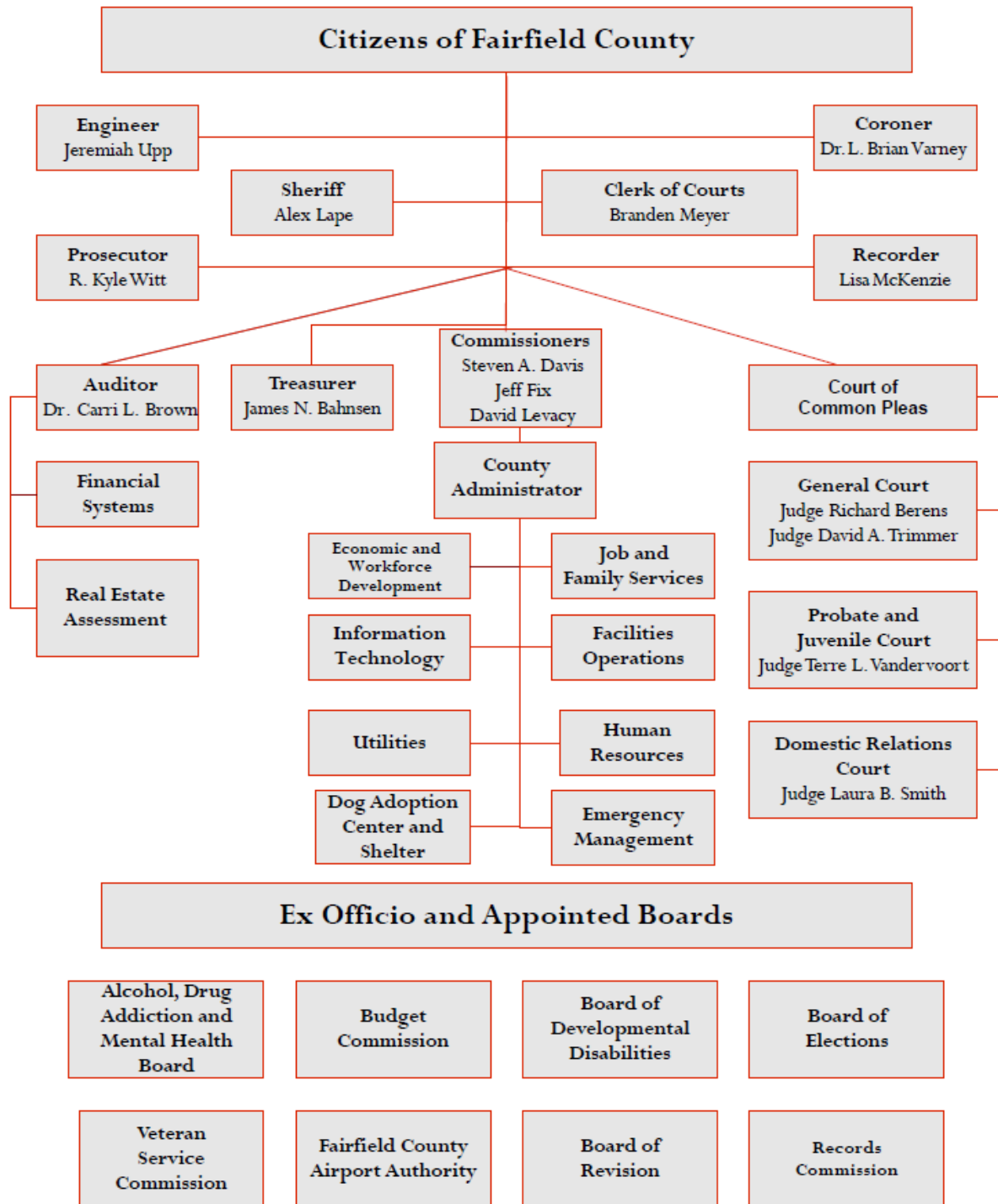
Kindest regards,

Carri L. Brown, PhD, MBA, CGFM  
Fairfield County Auditor

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# Your Fairfield County Government

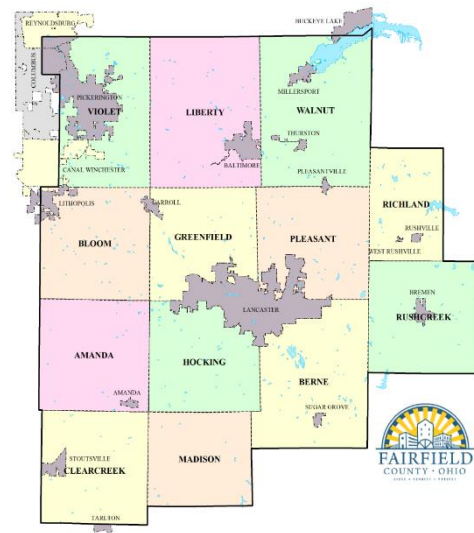
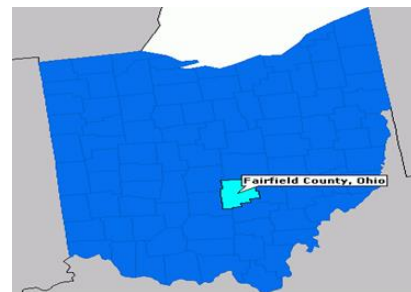


## GOVERNMENT STRUCTURE

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, settlements, rent, leases, 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, Recorder, and 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, Sheriff's departments, and the South Central Ohio Major Crimes Unit made up of Fairfield, Pickaway, and Hocking counties. It also includes limited risk health insurance program expenses for various external agencies within the County.

**Public Works** expenses are the costs incurred by the Engineer to maintain county roads and bridges and costs incurred by the County's Fiscal Recovery Special Revenue Fund for local governments. It also includes limited risk health insurance program expenses for various external agencies within the County.

**Health** expenses include services provided by the Developmental Disabilities Board, Dog Adoption Center and Shelter, the Alcohol, Drug Addiction and Mental Health Board, and costs incurred by the County's Fiscal Recovery Special Revenue Fund for local governments.

**Human Services** expenses are the costs of operating the Job and Family Services and Veteran Services Commission departments. It also includes limited risk health insurance program expenses for various external agencies within the County.

**Urban Redevelopment and Housing** expenses are the costs of the urban improvement program. It also includes the costs to operate the Community Development Block Grant program on behalf of other local governments.

**Transportation** expenses are costs related to the County's Public Transit System.

**Interest** expenses are interest 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.

**Primary Government - Statement of Activities**  
For the year ended December 31, 2024, with comparatives for the year ended December 31, 2023

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>Revenues:</b>						
Program Revenues:						
Charges for Services .....	\$ 26,747,094	\$ 29,382,851	\$ 11,422,667	\$ 10,390,642	\$ 38,169,761	\$ 39,773,493
Operating Grants, Contributions, and Interest .....	53,486,837	57,238,750	-	-	53,486,837	57,238,750
Capital Grants, Contributions, and Interest .....	9,688,355	4,073,605	6,739,077	4,742,106	16,427,432	8,815,711
Total Program Revenues .....	89,922,286	90,695,206	18,161,744	15,132,748	108,084,030	105,827,954
General Revenues:						
Property Taxes .....	50,780,704	50,210,443	-	-	50,780,704	50,210,443
Permissive Real Property Transfer Taxes .....	3,468,607	3,292,857	-	-	3,468,607	3,292,857
Permissive Motor Vehicle License Taxes .....	2,819,774	2,786,885	-	-	2,819,774	2,786,885
Lodging Taxes .....	652,935	662,728	-	-	652,935	662,728
Sales Taxes .....	29,953,532	29,605,768	-	-	29,953,532	29,605,768
Payment in Lieu of Taxes .....	10,220	527,713	-	-	10,220	527,713
Intergovernmental .....	5,780,696	5,721,078	-	-	5,780,696	5,721,078
Unrestricted Investment Earnings and Other Interest .....	12,171,566	12,677,792	62,893	61,700	12,234,459	12,739,492
Unrestricted Contributions .....	79,037	1,100	-	-	79,037	1,100
Gain on Sale of Capital Assets .....	-	-	25,655	-	25,655	-
Other .....	2,151,434	1,162,519	82,362	5,048	2,233,796	1,167,567
Total General Revenues .....	107,868,505	106,648,883	170,910	66,748	108,039,415	106,715,631
<b>Total Revenues.....</b>	<b>197,790,791</b>	<b>197,344,089</b>	<b>18,332,654</b>	<b>15,199,496</b>	<b>216,123,445</b>	<b>212,543,585</b>
<b>Expenses:</b>						
General Government:						
Legislative and Executive .....	26,605,727	26,385,907	-	-	26,605,727	26,385,907
Judicial .....	9,262,874	9,626,900	-	-	9,262,874	9,626,900
Public Safety .....	32,666,255	32,661,459	-	-	32,666,255	32,661,459
Public Works .....	20,186,541	17,503,031	-	-	20,186,541	17,503,031
Health .....	37,216,998	36,940,922	-	-	37,216,998	36,940,922
Human Services .....	39,291,236	40,737,170	-	-	39,291,236	40,737,170
Urban Redevelopment and Housing .....	1,221,463	501,076	-	-	1,221,463	501,076
Transportation .....	1,128,691	311,507	-	-	1,128,691	311,507
Interest .....	1,124,663	1,091,044	-	-	1,124,663	1,091,044
Sewer System .....	-	-	4,701,890	4,373,663	4,701,890	4,373,663
Water System .....	-	-	4,279,501	4,121,720	4,279,501	4,121,720
<b>Total Expenses.....</b>	<b>168,704,448</b>	<b>165,759,016</b>	<b>8,981,391</b>	<b>8,495,383</b>	<b>177,685,839</b>	<b>174,254,399</b>
Increase Before Special Items.....	29,086,343	31,585,073	9,351,263	6,704,113	38,437,606	38,289,186
Special Items.....	(152,647)	-	-	-	(152,647)	-
Increase in Net Position .....	28,933,696	31,585,073	9,351,263	6,704,113	38,284,959	38,289,186
Net Position Beginning of Year As Previously Reported *.....	341,814,318	310,229,245	88,335,647	81,631,534	430,149,965	391,860,779
Adjusted - Change in Accounting Principles.....	(7,783,229)	-	(312,436)	-	(8,095,665)	-
Adjusted Net Position Beginning of Year.....	334,031,089	310,229,245	88,023,211	81,631,534	422,054,300	391,860,779
<b>Net Position - End of Year.....</b>	<b>\$362,964,785</b>	<b>\$341,814,318</b>	<b>\$ 97,374,474</b>	<b>\$ 88,335,647</b>	<b>\$460,339,259</b>	<b>\$ 430,149,965</b>

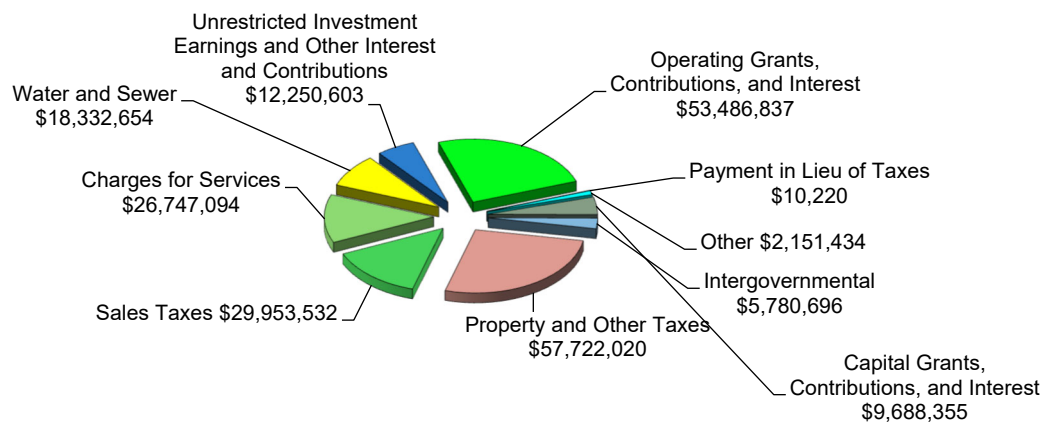
The County implemented GASB statements 100 and 101 during 2024 which adjusted beginning balances as of January 1, 2024.

Net position for governmental activities increased by \$28,933,696 for 2024. This is attributed mainly to revenues exceeding expenses in 2024. Revenues and expenses remained fairly consistent in 2024 compared to 2023. Property taxes increased due to increases in the assessed valuations from 2023 to 2024 due to the increase in the housing market and the increase in public utility company assets within the County. Sales taxes increased slightly due to increases in inflation rates of goods and services which directly impact sales taxes as well as a strong economy within the County. Increases in expenses occurred in 2024 primarily due to an increase in staff, increases in salaries, increases in the cost of doing business due to inflation rates, the implementation of GASB 101 for compensated absences which recognizes additional employee leave balances, and due to the public transit system becoming part of the County during 2024.



# WHERE THE MONEY CAME FROM . . . . .

## Fairfield County Revenues for 2024 \$216,123,445



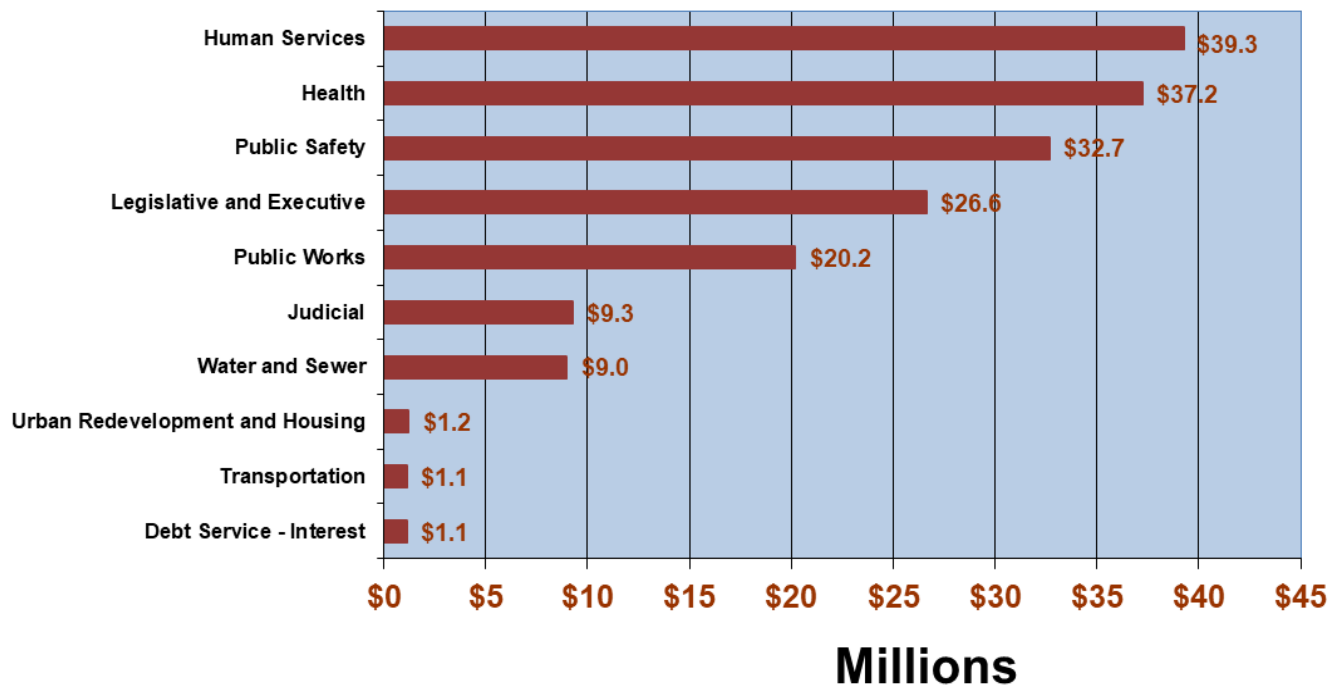
The primary government revenues presented here is reported in the 2024 Annual Comprehensive Financial Report's government-wide statement of activities. The chart depicts revenues by source. The table below summarizes revenues by source and shows the percentage increases (decreases) in relation to the prior year.

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	% CHANGE FROM 2023
Taxes	\$ 73,680,032	\$ 81,271,528	\$ 82,718,087	\$ 87,086,394	\$ 87,685,772	0.69 %
Grants, Interest, Contributions and Intergovernmental	57,352,539	49,323,249	55,820,215	67,033,433	68,955,888	2.87 %
Charges for Services	21,951,791	23,047,950	24,879,150	29,382,851	26,747,094	(8.97) %
Water and Sewer	12,520,090	12,542,175	15,699,096	15,199,496	18,332,654	20.61 %
Unrestricted Interest and Contributions	1,676,646	(524,176)	(5,010,888)	12,678,892	12,250,603	(3.38) %
Other	3,525,258	7,941,612	1,340,715	1,162,519	2,151,434	85.07 %
	<u>\$ 170,706,356</u>	<u>\$ 173,602,338</u>	<u>\$ 175,446,375</u>	<u>\$ 212,543,585</u>	<u>\$ 216,123,445</u>	1.68 %

Operating grants, capital grants, contributions, restricted interest, and intergovernmental revenues accounted for 31.9 percent of total governmental revenues, while property taxes and other taxes provided 40.6 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. The increase in operating and capital grants, restricted interest, contributions, and intergovernmental revenues in 2024 compared to 2023 is mainly due to the County receiving new one-time grants in 2024 and the recognition of the federal American Rescue Plan Act (ARPA) of 2021 funding. For 2023 and 2024, the County recognized larger operating and capital grants for ARPA funding than in prior years. In 2023, the County presented ARPA unearned revenues in the amount of \$12,627,248, while in 2024 the County recognized \$3,480,903 in ARPA unearned revenues; therefore, \$9,146,345 was recognized in operating and capital grants revenue in 2024. Property, permissive real property transfer, permissive motor vehicle license, and lodging taxes revenues were \$57,722,020 (26.7 percent of total revenues) while sales taxes were \$29,953,532 (13.9 percent of total revenues). Property taxes increased in 2024 due to increases in the assessed values from 2023 to 2024 in the amount of \$105,445,740 due to the increases in the housing market and increases in public utility company assets within the County. Sales taxes increased slightly due to increases in inflation rates of goods and services which directly impacts sales taxes as well as a strong economy within the County. Unrestricted investment earnings and other interest remained higher in 2024 due to increases in cash available for investing and improved interest rates of investments.

## WHERE THE MONEY WAS SPENT . . . . .

### Fairfield County Expenses for 2024 \$177,685,839



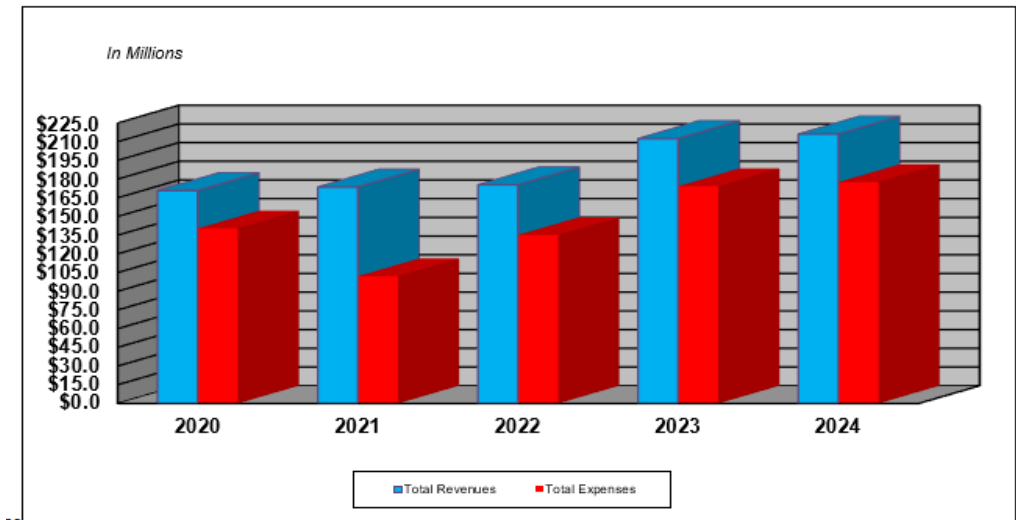
The primary government expenses presented here is reported in the 2024 Annul Comprehensive Financial Report's government-wide statement of activities. The chart depicts expenses by function. The table below shows expenses by function, and the percentage increases (decreases) in relation to the prior year.

EXPENSES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	% CHANGE FROM 2023
Human Services	\$ 33,800,835	\$ 24,469,821	\$ 32,735,903	\$ 40,737,170	\$ 39,291,236	(3.55) %
Health	27,892,750	20,921,971	25,790,891	36,940,922	37,216,998	0.75 %
Public Safety	26,720,337	15,927,327	23,819,811	32,661,459	32,666,255	0.01 %
Legislative and Executive	20,032,958	14,771,681	21,013,415	26,385,907	26,605,727	0.83 %
Public Works	13,876,687	12,337,648	15,368,309	17,503,031	20,186,541	15.33 %
Judicial	7,791,342	4,753,343	7,012,835	9,626,900	9,262,874	(3.78) %
Water and Sewer	7,865,557	6,574,452	7,751,501	8,495,383	8,981,391	5.72 %
Urban Redevelopment and Housing	968,139	875,898	279,849	501,076	1,221,463	143.77 %
Transportation	321,951	325,641	325,102	311,507	1,128,691	262.33 %
Debt Service - Interest	1,178,392	1,120,985	1,068,778	1,091,044	1,124,663	3.08 %
	<u>\$ 140,448,948</u>	<u>\$ 102,078,767</u>	<u>\$ 135,166,394</u>	<u>\$ 174,254,399</u>	<u>\$ 177,685,839</u>	1.97 %

The County's largest expenses are reflected in the areas of human services, health, and public safety. The largest number of employees for the County are in these service areas. The most significant increases in 2024 expenses include transportation and urban redevelopment and housing. The County acquired the public transit system from the City of Lancaster during 2024 which is represented in transportation. Overall County expenses increased by \$3,431,440 or 1.97 percent for 2024.

# REVENUES AND EXPENSES TREND ANALYSIS

Past Five Years

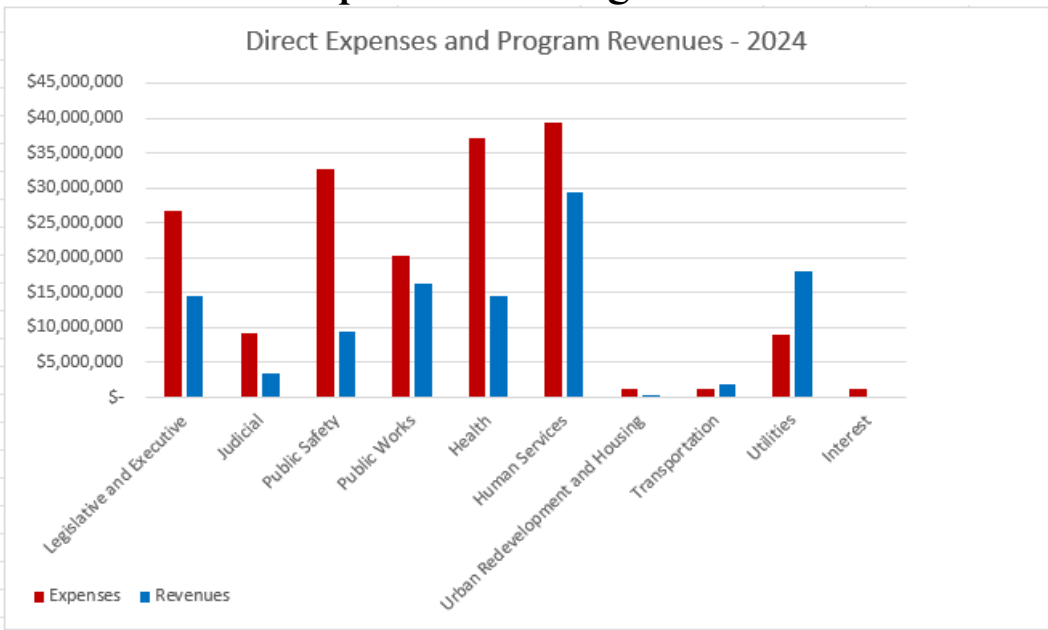


## COUNTY PROGRAM ACTIVITIES

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, health, public safety, and legislative and executive, expenses accounted for the majority of costs not covered by program revenues. Portions of the health and human services excess costs were funded with the County's tax revenues. All of these excess costs were also partially funded with the County's general revenues.

### Direct Expenses and Program Revenues





# 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.



	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>Assets:</b>						
Current and Other Noncurrent Assets .....	\$ 294,877,148	\$ 279,164,435	\$ 47,761,315	\$ 43,581,172	\$ 342,638,463	\$ 322,745,607
Capital Assets .....	240,302,819	229,793,334	61,357,003	57,568,743	301,659,822	287,362,077
Total Assets .....	535,179,967	508,957,769	109,118,318	101,149,915	644,298,285	610,107,684
<b>Deferred Outflows of Resources:</b>						
Deferred Charge on Refunding .....	8,420	30,628	91,329	173,980	99,749	204,608
Asset Retirement Obligations .....	73,905	77,795	610,526	636,293	684,431	714,088
Pension .....	24,047,255	36,101,181	538,954	816,374	24,586,209	36,917,555
OPEB .....	2,331,740	5,587,877	52,550	126,564	2,384,290	5,714,441
Total Deferred Outflows of Resources .....	26,461,320	41,797,481	1,293,359	1,753,211	27,754,679	43,550,692
<b>Liabilities:</b>						
Current and Other Liabilities .....	16,307,349	23,955,076	2,012,699	1,707,427	18,320,048	25,662,503
Long-Term Liabilities:						
Due Within One Year .....	7,796,338	5,289,034	1,479,011	1,863,214	9,275,349	7,152,248
Net Pension Liability .....	75,530,774	87,056,784	1,692,624	1,956,472	77,223,398	89,013,256
Net OPEB Liability .....	-	1,815,014	-	41,250	-	1,856,264
Other Amounts Due In More Than One Year .....	40,927,160	37,553,374	7,259,608	8,402,913	48,186,768	45,956,287
Total Liabilities .....	140,561,621	155,669,282	12,443,942	13,971,276	153,005,563	169,640,558
<b>Deferred Inflows of Resources:</b>						
Property Taxes .....	54,509,356	50,822,521	-	-	54,509,356	50,822,521
Deferred Charge on Refunding .....	24,720	30,656	9,037	18,074	33,757	48,730
Leases .....	474,965	258,860	522,914	544,269	997,879	803,129
Pension .....	1,578,608	1,483,758	28,176	20,186	1,606,784	1,503,944
OPEB .....	1,527,232	675,855	33,134	13,674	1,560,366	689,529
Total Deferred Inflows of Resources .....	58,114,881	53,271,650	593,261	596,203	58,708,142	53,867,853
<b>Net Position:</b>						
Net Investment in Capital Assets .....	207,567,040	195,468,180	54,216,643	49,136,830	261,783,683	244,605,010
Restricted .....	132,911,386	126,859,111	77,006	69,639	132,988,392	126,928,750
Unrestricted .....	22,486,359	19,487,027	43,080,825	39,129,178	65,567,184	58,616,205
Total Net Position .....	\$ 362,964,785	\$ 341,814,318	\$ 97,374,474	\$ 88,335,647	\$ 460,339,259	\$ 430,149,965

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

**Current and Other Noncurrent** is the amount of physical cash held by the County and 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/sewer lines, and road and bridge infrastructure that provide economic benefit greater 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.

**Asset Retirement Obligation** results from the difference in the asset retirement obligation liability and the amount that has been amortized over the 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.

**Current and Other Liabilities** are those payments that the County owes to individuals or companies who supply goods and services and to employees for salaries, associated benefits, and accrued leave.

**Long-Term Liabilities** are those payments that the County owes to lenders, individuals, companies, or amounts owed to other governments outside the County.

**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, 2024, but which were levied to finance 2025 operations.

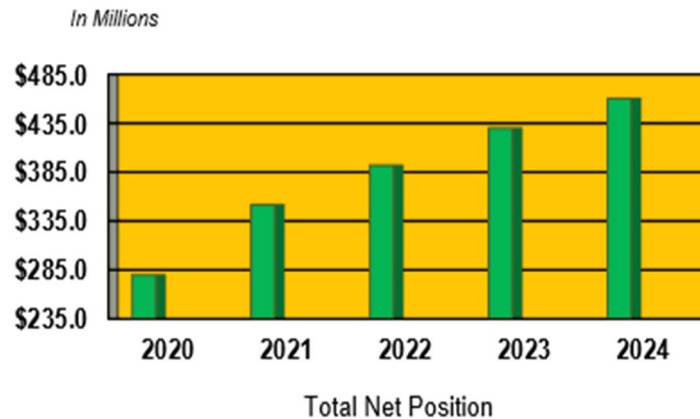
**Deferred Charge on Refunding** results from the difference in the carrying value of refunded debt and its acquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**Leases** represents the amount owed to the County that will be received in a future period and will not be recognized until that time.

**Pension/OPEB** represents the differences between the 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. During 2024, the net position of the County increased \$38.3 million. The application of GASB 68 and GASB 75 reporting for pension and OPEB liabilities (assets) has caused some fluctuations over the years. GASB 87, Leases, was implemented in 2022 which restated 2021. GASB statements 94, 96, and 99 were implemented in 2023, but had no change on prior year net position. GASB statements 100 and 101 were implemented in 2024, which decreased net position as of January 1, 2024. For more information, refer to the County's Annual Comprehensive 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/amortization, held by the County. Capital assets increased from \$287.4 million in 2023 to \$301.7 million in 2024, a net increase of \$14.3 million. The increase in governmental activities is primarily due to the current year buildings and improvements, improvements other than buildings, and infrastructure. Business-type activity capital assets showed an increase from 2023 to 2024 due to construction in progress and approximately \$2.7 million in capital contributions from developers in the form of sewer and water lines.

	Governmental Activities		Business-Type Activities	
	2024	2023	2024	2023
Land .....	\$ 7,611,845	\$ 7,033,349	\$ 3,669,826	\$ 3,669,826
Construction in Progress .....	11,432,464	11,239,702	3,498,738	1,239,298
Buildings and Improvements .....	68,975,945	62,037,767	9,179,770	9,922,499
Improvements Other Than				
Buildings .....	8,628,157	7,670,515	-	-
Equipment and Furniture .....	5,443,350	5,065,302	204,440	165,156
Infrastructure .....	133,398,973	131,706,819	44,323,895	42,204,455
Vehicles .....	4,066,930	3,830,692	406,808	271,771
Intangible Right to Use - Lease				
Buildings and Equipment .....	341,991	851,033	-	-
Intangible Right to Use -				
Subscription Software .....	403,164	358,155	73,526	95,738
Total Capital Assets, Net .....	<u>\$ 240,302,819</u>	<u>\$ 229,793,334</u>	<u>\$ 61,357,003</u>	<u>\$ 57,568,743</u>

# THE COUNTY’S DEBT INSTRUMENTS

As of December 31, 2024

The County employs the use of several different types of debt instruments for short and long-term financing. Fairfield County’s bond credit rating is “Aa2” which demonstrates the County’s very strong creditworthiness relative to other United States municipal or tax-exempt issuers or issues. The “Aa2” rating provides benefits to the County. It results in lower interest costs when issuing debt compared to entities with a less favorable bond credit rating. The rating also makes it easier for the County to obtain financing for the growth and expansion of its facilities.

**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.

**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.

**Long-Term Loans** 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.

**Leases Payable** are contracts made by the County’s departments for the leasing of building space and assets such as copiers. The departments pay for these contracts from their annual budgets.

**Subscriptions Payable** are agreements made by the County’s departments for the use of subscription-based software from vendors. The departments pay for these contracts from their annual budgets.

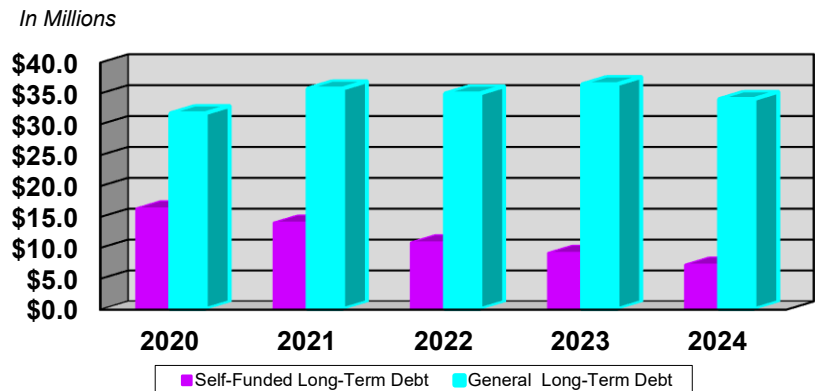
## SUMMARY OF DEBT OBLIGATIONS

For the Year Ended December 31, 2024

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Special Assessment Bonds.....	\$ -	\$ 103,000	\$ -	\$ -	\$ -	\$ 103,000
General Obligation Bonds....	33,308,135	35,057,410	5,543,026	7,099,152	38,851,161	42,156,562
Long-Term Loans.....	125,000	175,000	1,568,166	1,785,758	1,693,166	1,960,758
Leases Payable.....	341,991	851,033	-	-	341,991	851,033
Subscriptions Payable.....	300,880	358,155	73,526	95,738	374,406	453,893
	<u>\$ 34,076,006</u>	<u>\$ 36,544,598</u>	<u>\$ 7,184,718</u>	<u>\$ 8,980,648</u>	<u>\$ 41,260,724</u>	<u>\$ 45,525,246</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 2024 was \$7,184,718. General Long-Term Debt at the end of 2024 was \$34,076,006.

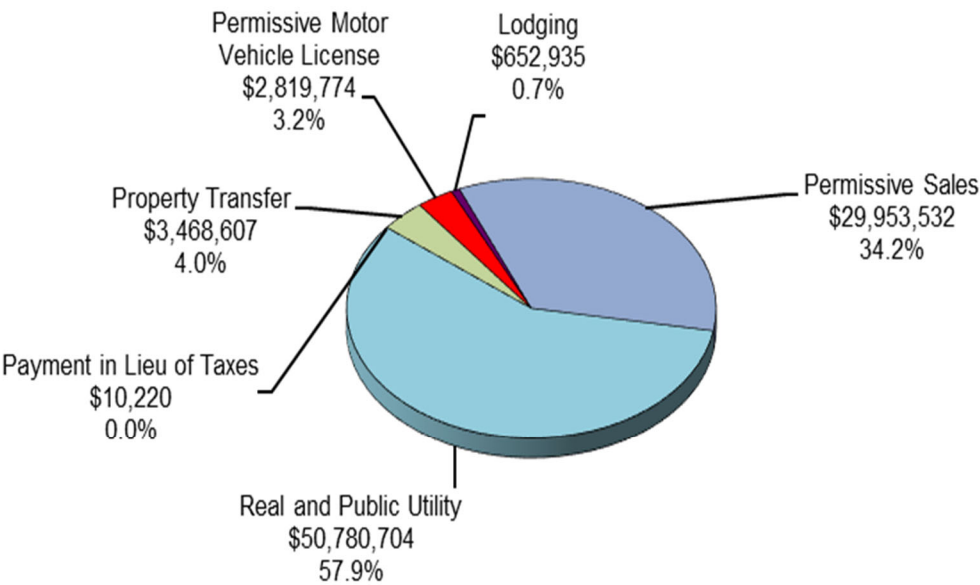


# TAX REVENUES

During 2024, the County’s governmental activities received \$87.7 million in tax revenue and \$197.8 million in total revenues. Real estate and public utility property taxes account for approximately \$50.8 million or 25.7 percent, property transfer taxes approximately \$3.5 million or 1.8 percent, and lodging taxes approximately \$0.7 million or 0.3 percent for approximately \$54.9 million, or 27.8 percent, of total governmental revenues. Sales taxes, which are received from the State for vendor collections of the tax paid, provided approximately \$30.0 million, or 15.1 percent, of total governmental revenues. Permissive motor vehicle license taxes provided approximately \$2.8 million or 1.4 percent of total governmental revenues.

## Breakdown of Tax Collections in 2024

\$87,685,772

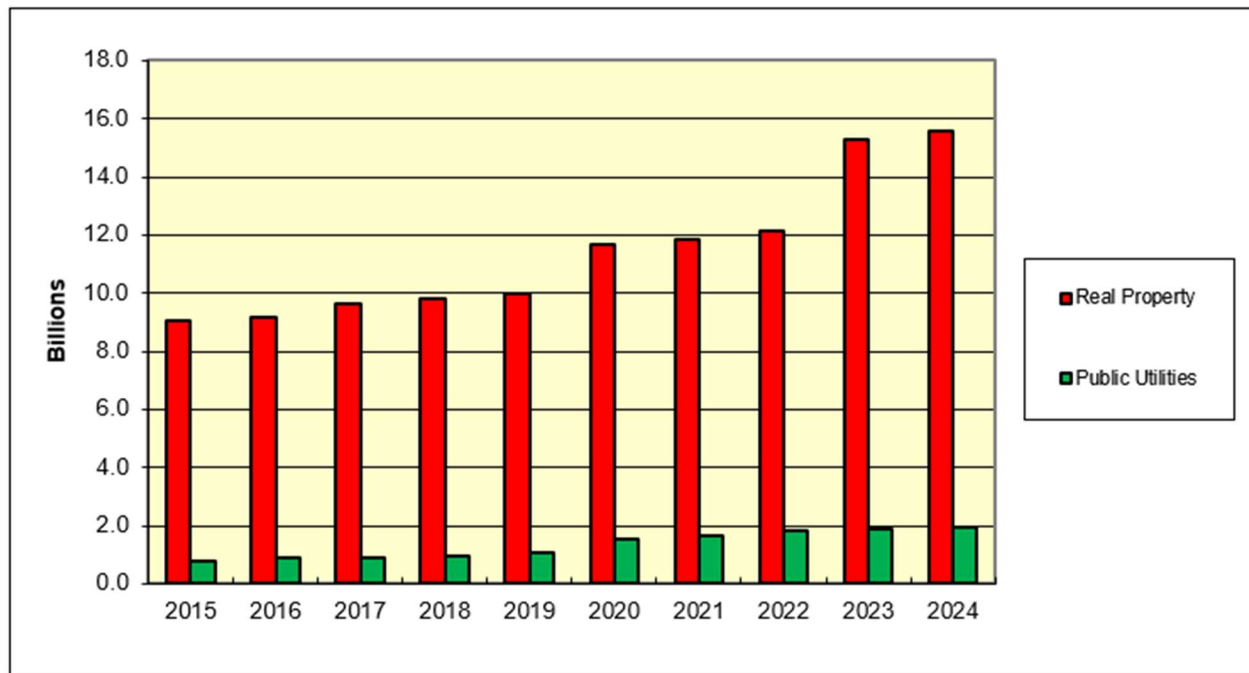


## Ten Largest Taxpayers in the County for 2024

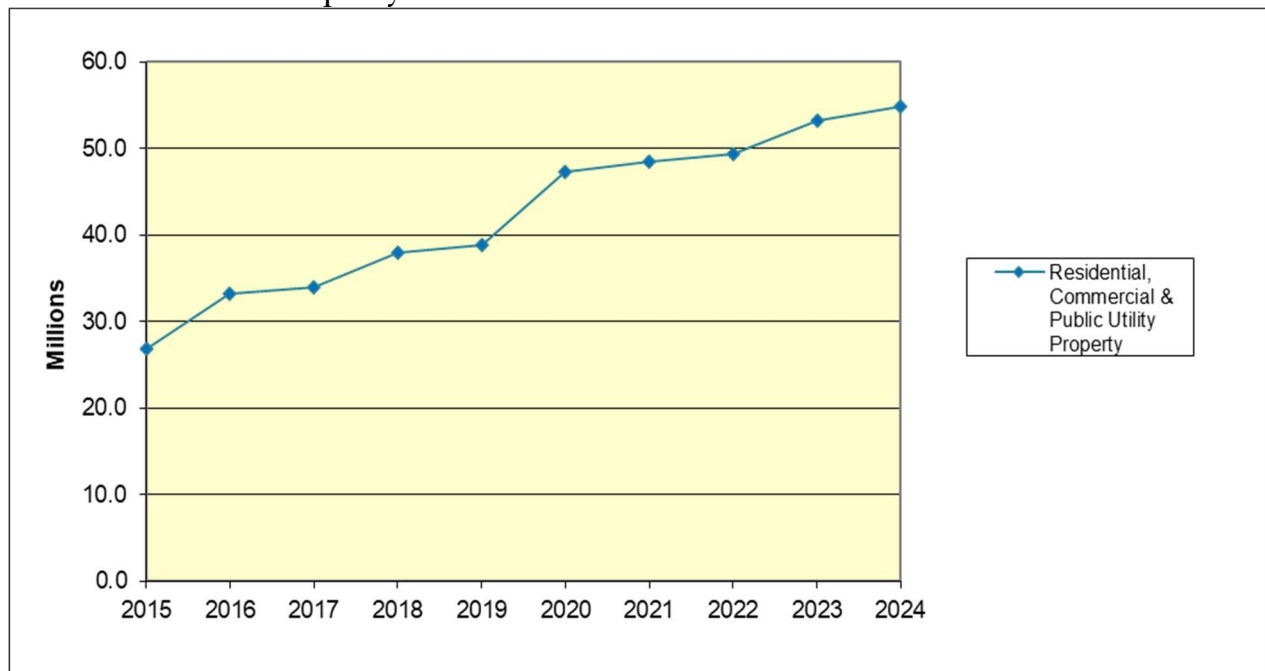
Enterprise	Nature of Business	Value To Be Taxed
Columbia Gas Transmission	Public Utility	\$ 214,744,710
Ohio Power Company	Public Utility	\$ 85,504,600
American Electric Power Ohio Transmission Company	Public Utility	\$ 64,867,680
Rockies Express Pipeline LLC	Public Utility	\$ 41,029,230
South Central Power Company	Public Utility	\$ 40,681,390
Texas Eastern Transmission	Public Utility	\$ 17,417,120
One Point Three, LLC	Developer	\$ 10,745,000
Columbia Gas of Ohio Inc.	Public Utility	\$ 9,579,990
DR Horton - Indiana LLC	Developer	\$ 7,992,560
Zane Properties Corporation	Developer	\$ 7,770,680

# PROPERTY VALUES AND TAX COLLECTIONS

## Property Values for the Last Ten Years

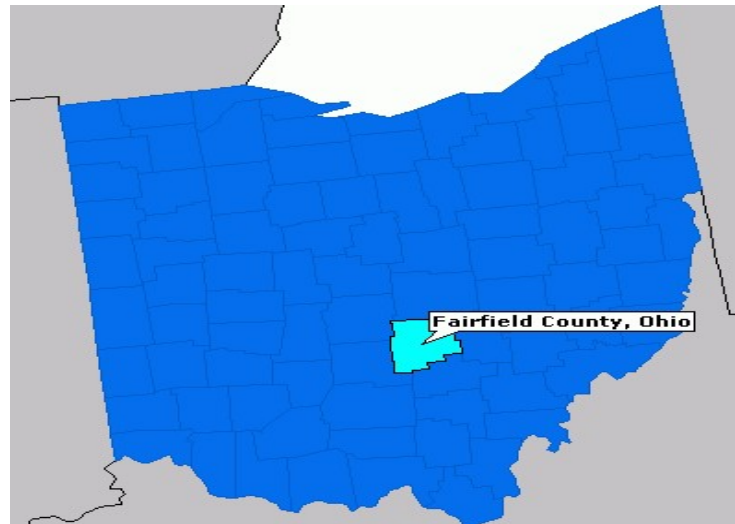


## Property Tax Collections for the Last Ten Years



GASB Statement No. 34 requires tax collections to be 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 does not include homestead and rollback. Property tax collections increased during 2024 due to the increase that occurred in assessed valuations in 2023 and 2024.

## A BRIEF HISTORY OF FAIRFIELD COUNTY



The County of Fairfield was created by proclamation of the Northwest Territory on December 9, 1800 (*three years before Ohio became a State*). Residents named the County after the area's "fair fields." The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. 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 504 square miles consisting of urban areas.

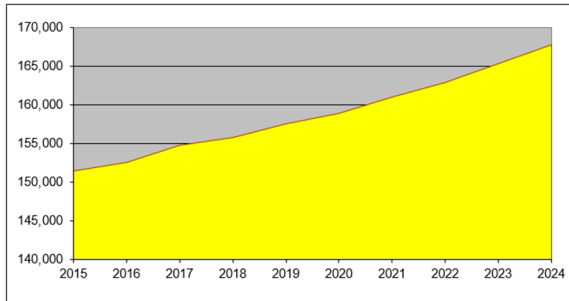
## PRINCIPAL EMPLOYERS

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,025	1	2.55%
Ohio Health	Health Care	1,410	2	1.78%
Pickerington Schools	Public School	1,334	3	1.68%
Fairfield County	Government	985	4	1.24%
Lancaster City Schools	Public School	844	5	1.06%
Kroger	Grocery	824	6	1.04%
Oneida	Manufacturing	765	7	0.96%
NIFCO	Manufacturing	611	8	0.77%
Magna	Manufacturing	522	9	0.66%
City of Lancaster	Government	491	10	0.62%
Total		9,811		12.37%
Total Employment Within County		79,300		



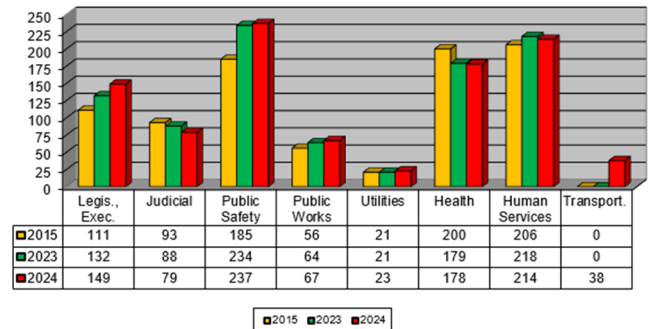
# FAIRFIELD COUNTY DEMOGRAPHIC INFORMATION

## COUNTY POPULATION



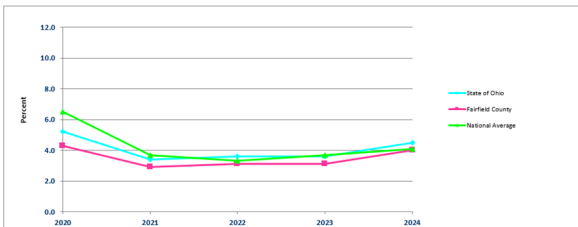
Information provided by The Ohio Department of Development from 2015 to 2024. According to population estimates, 167,762 people reside within the County.

## COUNTY EMPLOYEE WORKFORCE



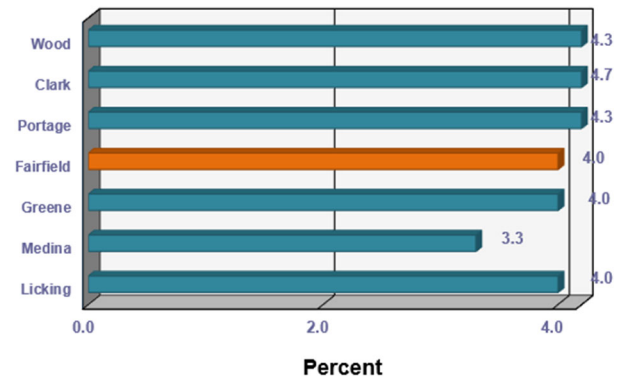
Employees above listed by Function of Government. These employees are paid from revenues in the governmental funds and in the enterprise funds.

## UNEMPLOYMENT RATE TREND



In 2024, the County's unemployment rate increased to 4.0 percent from 3.1 percent in 2023. The National average rate saw an increase in 2024 from 3.7 percent to 4.1 percent. The County's unemployment rates have continued to remain lower than both the State and National averages.

## COMPARABLE UNEMPLOYMENT RATES FOR 2024



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



The most significant economic impact is expected from the Intel announcement. Intel, one of the world's largest manufacturers of semiconductor chips, is building multiple fabrication facilities in the Columbus Region. It is estimated that Intel could ultimately employ more than 15,000 people in the area. Intel's new development could result in more than 100,000 new ancillary jobs.



Thanks in part to the State of Ohio's one-time strategic community investment fund, Fairfield County purchased the Colonnade Medical building on Sheridan Drive in Lancaster and will renovate it to house the Fairfield County Health Department, Veterans Affairs, additional office space, and a 400-seat event space.



The County completed a \$1.6 million renovation of an engineering technology lab at the Workforce Center which will house Ohio University's Engineering-Technology department. This renovation was funded through a capital investment and a RAPIDS investment from the State of Ohio. It allowed Ohio University to create two new certificate programs, including mechatronics and automation. With these improvements, the programs served more than 25 students in the fall of 2024. The prior programs never had more than 10 students enrolled.



At the Fairfield County Workforce Center, key partnerships with Hocking College and Ohio University provide high school students and adult job seekers with programming to learn skills and become job ready in the electrical, skilled manufacturing, robotics, carpentry, and healthcare fields. In 2024, 83 high school students graduated from the Workforce Center Pre-Apprenticeship program, and over 150 junior high school students attended free summer day camps to introduce them to these in-demand fields.

## MAJOR GOALS AND ACCOMPLISHMENTS



DHL logistics opened their 755,000 square foot facility along Basil Western Road in Violet Township. Columbus Equipment Company opened for business, and Med Vet completed the renovation and expansion of their building. Other speculative development projects are progressing in the area.

### **fairfield 33 corridor** Central Ohio's Road to Opportunity

The Fairfield 33 Development Alliance remains active as a public-private organization that promotes the US Route 33 corridor for business attraction and expansion. The organization contributes to numerous economic and workforce initiatives that enhance the business climate and workforce development of the area. The 33 Alliance annually hosts an Economic Update, and this year over 200 attendees heard from Ohio University about the future of the local, regional, statewide, and national economy.

Halfway through a 10-year plan, the Alliance has made significant progress on major goals:

- Increase jobs by 7,500 (currently 3,700 new jobs – impacted by COVID)
- Realize investment of \$500 million (currently surpassing the goal, with \$1.5 billion invested)
- See an increase of 25 percent in wages (currently surpassing the goal, with increases at 57 percent)



## MAJOR GOALS AND ACCOMPLISHMENTS

In response to the transportation gap for workers, the County assumed responsibility for Lancaster-Fairfield Public Transit in July 2024. The County transit system is now Fairfield County Transit and rebranding efforts are underway to promote transportation options for the community. The County is working with employers to help identify transportation solutions for their employees. This includes the County transit system, a rideshare program for employers through the Mid-Ohio Regional Planning Commission, and connections with neighboring transit systems. Fairfield County Transit also assumed the contract for Non-Emergency Medical Transportation with Fairfield County Job and Family Services and oversees dispatching for these services.





# HOW TO CONTACT US

December 31, 2024

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

Dr. Carri L. Brown. .... (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) 652-7422  
Judge David A. Trimmer ..... (740) 652-7423

### Court of Common Pleas:

#### Probate and Juvenile

Judge Terre L. Vandervoort ..... (740) 652-7485

### Court of Common Pleas:

#### Domestic Relations

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

## PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

### County Administrator

Aundrea Cordle ..... (740) 652-7090

### Deputy County Administrator

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

### Board of Elections, Director

Brett Riffle ..... (740) 652-7000

### Facilities Operations, Manager

Jon Kochis ..... (740) 652-7961

### Dog Adoption Center and Shelter, Warden

Leighann Adams ..... (740) 687-3647

### Utilities, Director

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

### Department of Job and Family Services, Director

Corey Clark ..... (740) 652-7890

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

Marcy Fields ..... (740) 654-0829

### Developmental Disabilities Board, Superintendent

David Uhl ..... (740) 652-7220

### Emergency Management, Director

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

### Economic Development, Director

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

### Information Technology, Administrator

Daniel Neeley ..... (740) 652-7075

### Real Estate Assessment, Director

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

### Financial Systems, Director

Beverly Hoskinson ..... (740) 652-7042

### Veteran Services Commission, Director

Park Russell ..... (740) 652-7920