

# **FAIRFIELD COUNTY, OHIO**

Annual Comprehensive Financial Report



***For the Year Ended December 31, 2025***  
***Issued by Carri L. Brown, PhD, MBA, CGFM***  
***Fairfield County Auditor***

The cover of the Annual Comprehensive Financial Report is a picture of a statue of Scipio Smith, located in downtown Lancaster, Ohio. The picture was taken by Kami Neal, Deputy Auditor.

### **Honoring Scipio Smith's Legacy**

Born a slave in Virginia in 1796, Scipio Smith faced great hardships. Not only was he a slave, but he also lost one of his legs as a child. He was brought to Lancaster, Ohio at the age of 14. Although in a free state, he remained under his master's control for another 11 years due to emancipation law.

On May 29, 1821, at the age of 25, Scipio finally received his full freedom and immediately began making his mark on the City of Lancaster. After learning the tinsmith trade from Samuel Effinger, Scipio opened his own shop becoming the first black businessman in the City of Lancaster. In 1825, he also founded the African Methodist Episcopal Church (A.M.E.), which included a school on the bottom floor. At that time, black residents were not allowed to attend church or school with white residents. This provided them with the opportunity to do both. Despite the challenges that he faced, Scipio persevered and left an incredible legacy.

In 2023, Fairfield County Heritage Association historian Michael Johnson led the charge to place a statue of Scipio Smith in downtown Lancaster. It is located near the original site of his tinsmith shop, courtesy of Park National Bank. In just under two years, the fundraising goal was met, and the 6'4" bronze statue was completed by Zanesville artist Alan Cottrill. On May 29, 2025, the statue was unveiled in front of a large crowd forever cementing his legacy in the City of Lancaster.

Historical research and written content courtesy of Michael Johnson, Fairfield County Heritage Association.

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:

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

# FAIRFIELD COUNTY, OHIO

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2025



Prepared and Issued by the Fairfield County Auditor's Office

**CARRI L. BROWN, PHD, MBA, CGFM**

County Auditor

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

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# Introductory Section



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## OFFICE OF COUNTY AUDITOR

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
carri.brown@fairfieldcountyohio.gov

To: The Citizens of Fairfield County  
The Board of County Commissioners:  
Honorable Jeff Fix  
Honorable Steven A. Davis  
Honorable David Levacy

We are pleased to issue the Annual Comprehensive Financial Report of Fairfield County, Ohio, (the County) for the year ended December 31, 2025. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117-1-11, Ohio Administrative Code, which requires that an official report be prepared in conformity with the GAAP accounting principles. This official report is prepared annually within 150 days after the close of the year. The report includes Basic Financial Statements which provide an overview of the County's financial position and the results of financial operations.

County management assumes full responsibility for the completeness and reliability of the information contained in this report. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

### **Internal Controls**

County managers have established a comprehensive internal control framework designed to compile enough reliable information to prepare the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

Furthermore, as a recipient of federal and state financial assistance, the County must ensure that adequate internal controls are in place to ensure compliance with applicable laws and regulations that relate to these programs. These internal controls are subject to periodic evaluation by management.

### **Independent Audit**

In compliance with State statute, the Basic Financial Statements have been audited by Perry & Associates Certified Public Accountants. The independent auditor concluded that the County's financial statements for the year ended December 31, 2025, are fairly presented and are in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all its federal funds through the Auditor of State.

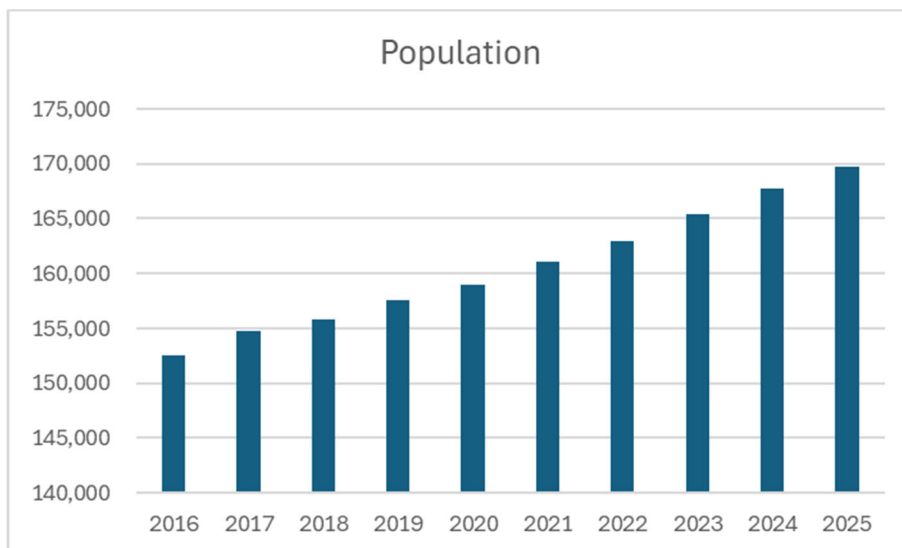
### **Management's Discussion and Analysis**

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A, as they are designed to complement each other. The County's MD&A can be found immediately following the independent auditor's report.

S E R V E • C O N N E C T • P R O T E C T

## PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800 (*three years before Ohio became a State*). Fairfield County was the 8<sup>th</sup> county formed in the Northwest Territory. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 169,752 people reside within the County's 504 square miles. The median income of Fairfield County residents is \$90,966, which is higher than Ohio's median income of \$71,389. The population increased by 1 percent over the prior year and by 11 percent over the last ten years.



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 operate independently as set forth by Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All 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. An organizational chart of County government can be found on pages xi and xii.

The County Auditor serves as fiscal agent for the following: Fairfield County Department of Health; Fairfield County Soil and Water Conservation District; Fairfield 33 Development; Fairfield County Regional Planning Commission; Fairfield County Park District; Fairfield County Family and Children First Council; Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District; South Central Major Crimes Unit; and the Area 20 Workforce Development Board. Nonetheless, the County is acting solely in a custodial capacity for these organizations, and the activity is presented as custodial funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the Basic Financial Statements.

The County employs 963 people who provide 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; transportation services; water and sewer utility services; and general and administrative support services.

The County is required to have a balanced budget. The Board of County Commissioners adopts the Fairfield County budget annually, prior to December 31 each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and major object level.

This report's Basic Financial Statements include the County's component unit, the Fairfield County Airport Authority. The Fairfield County Auditor is the fiscal agent of the Fairfield County Airport Authority. See Note 1 and 28 of the Notes to the Basic Financial Statements for further details.

### **BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT**

Tax Abatement Disclosures, as seen in Note 19, are a requirement in our Annual Comprehensive Financial Report based upon GASB Statement No. 77. This footnote disclosure focuses on abated tax dollars and the cost to governmental entities. The following discussion will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives begin with the Board of County Commissioners determining whether the business submitting the proposal for the incentives has the necessary financial responsibility and business experience qualifications which will aid in the creation and preservation of employment opportunities in the zone and improve the economic climate of the municipal corporations and/or the unincorporated areas within the zone. The Board of County Commissioners determines whether the business satisfies the criteria as stated in Note 19. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before deciding on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days of approval.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes, the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department, under the County Auditor, assigns taxable values to new or improved commercial property. These new or improved valuations are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements.

#### **Monitoring Incentives**

As required by statute, the County's Tax Incentive Review Council (TIRC) was established and is composed of the following: three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or her designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio, non-voting member of the TIRC. The Fairfield County Auditor, or her designee, is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and recommendations are made to the Board of Commissioners and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an agreement applies, the Board of Commissioners may reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements is found with increased job opportunities (in the municipalities and townships where the business is located) and with the expansion of the business base and investment within Fairfield County.

## **ASSESSING ECONOMIC CONDITION**

### **Local Economic Demographics and Macroeconomic View**

Located in the South-Central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin Counties. Fairfield County's economic growth is partly due to its location adjacent to Franklin County. Fairfield County is considered a part of the Columbus Metropolitan Statistical Area. Franklin County is home to the state capital, Columbus. The Columbus Region has seen significant growth. The expectation is that this growth will accelerate in the next few decades due to recent economic announcements.

### **The City of Lancaster**

The City of Lancaster, the county seat of Fairfield County, maintains a diverse and evolving economic base supported by two established industrial parks. According to the U.S. Census Bureau, the City of Lancaster's population is projected at approximately 41,863 residents, with median household income of \$59,133.

Historically rooted in the glass industry, the City of Lancaster has strategically diversified its employment base and continues to align with growing regional sectors, including semiconductor and electric vehicle battery manufacturing. Major employers located within city limits include Fairfield Medical Center, Google, Blue Label Digital, Anchor Hocking, Cirba Solutions, Magna Seating, Mid-West Coating, WestRock Services, Crown Cork & Seal, Trilogy Health Services, Alleguard, and South-Central Power.

To remain competitive for industrial prospects, the City of Lancaster annexed 165 acres zoned for advanced manufacturing. While the broader industrial market has softened, the City of Lancaster continues to prioritize site readiness and long-term job creation capacity.

In 2025, the City of Lancaster welcomed Reliable Manufacturing, a leading manufacturer of gas metering components and customized meter sets used by natural gas and LPG companies. Relocating from Carroll, the company created 22 new jobs, with plans for continued growth.

Cirba Solutions (formerly Retrie Technologies) completed a 100,000-square-foot expansion, adding new production lines and modernized shredding equipment, resulting in additional full-time employment opportunities.

Diamond Power, a Lancaster-based manufacturer of advanced boiler cleaning systems since 1950, was acquired in 2025 by Andritz, an Austrian technology company. The acquisition strengthens Andritz's sustainable recovery and power boiler services portfolio and positions the local operation for long-term stability and growth.

GeoPro Consultants received a \$33,000 JobsOhio Small Business Grant to purchase machinery and equipment supporting business expansion.

The City of Lancaster was also awarded an \$800,000 federal grant to conduct a feasibility study for the Eastside Industrial Connector, with consultant selection anticipated in 2026.

In November 2025, the City of Lancaster, in partnership with Fairfield County, completed a comprehensive housing study identifying weaknesses within the City of Lancaster's housing stock. As the fourth fastest-growing county in Ohio, Fairfield County will require approximately 5,200 new housing units by 2035 to accommodate projected growth. The study highlighted compression within the middle market. Lower-income households are disproportionately cost-burdened, spending more than 30 percent of income on housing, while higher-income households lack adequate single-family housing to meet demand. This imbalance constrains mobility and limits market fluidity. The City of Lancaster is actively collaborating with single-family housing developers to expand options.

## Fairfield County, Ohio

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In 2025, additional housing units were delivered, including the 12-unit Whittier Townhomes development, a market-rate project incorporating affordable units. The Lancaster Port Authority's "Housing in the Middle" initiative has its first project now under construction: a development on Washington Street designed to provide three affordable townhomes, with delivery anticipated in 2026.

As of December 2025, 12 housing projects are under construction, representing 951 market-rate units, 532 affordable units, and at least \$278 million in local investment.

Downtown redevelopment efforts continue through a mixed-use project at the long-vacant Essex Building, now known as the Shumaker, led by Urban Restorations in partnership with Daimler. The Shumaker Apartments are expected to open in 2026, with active recruitment underway for first-floor commercial tenants.

To facilitate growth and development, the City of Lancaster consolidated its planning, zoning, building, and community development departments into one location at City Hall. The City of Lancaster has also initiated a \$5 million renovation on the 127-year-old City Hall building.

### **The City of Pickerington and Violet Township**

"Rooftops and Retail" continue to be the story of Pickerington's economy. Recent figures show that the City of Pickerington's population is now estimated at 25,814 with 8,420 households. The median household income in City of Pickerington is \$111,833.

The growing population and its associated consumer spending continued to strengthen the City of Pickerington's retail market, with 2025 estimates placing total retail sales at approximately \$270 million. These favorable market conditions have generated continued interest in undeveloped land for new retail and commercial services, particularly on the City of Pickerington's east side.

Notable new investments in 2025 included Perfectly Dipped, WCAP Counseling, HomeBuys, The Molt and Moon, Freedom Pharmacy, Gameday Men's Health, Strive Dance Academy, Athena Acupuncture, Pickerington Event Center, and Johnson's Real Ice Cream (Johnson's). The opening of Johnson's has played a significant role in the ongoing transformation of downtown Pickerington. One of the project's most distinctive elements is the building itself. Rather than constructing a new facility, the City of Pickerington and Johnson's chose to restore a mid-century structure, preserving its original character while giving it renewed purpose. The renovated space features clean architectural lines, expansive windows, and a retro-inspired design that feels both timeless and contemporary.

A rooftop seating area - a unique feature for an ice cream shop in the region - provides visitors with a place to gather and enjoy views of downtown, while a covered patio and thoughtfully designed indoor seating create an open and welcoming atmosphere. Johnson's represents the first of several planned investments and redevelopment projects that will continue shaping the future of downtown Pickerington.

The Ohio Department of Transportation (ODOT) is advancing three key infrastructure projects aimed at improving safety and traffic flow across different regions in the area. A new interchange will be constructed at U.S. Route 33 and Pickerington Road to replace the current intersection. Nearby, the U.S. Route 33 corridor between State Route 104 and Hill-Diley Road is slated for widening to reduce congestion and enhance mobility. ODOT is also working to make travel easier and safer along the Interstate 70 - State Route 256 - Taylor Road corridor in the City of Reynoldsburg and the City of Pickerington. The proposed project will improve safety and reduce congestion.

### **The City of Canal Winchester**

The City of Canal Winchester is partially within Fairfield County (its current municipal boundaries are within Fairfield County, with the remainder in Franklin County). A large portion of the land within Fairfield County is zoned for commercial or industrial use. The median household income in Canal Winchester is \$114,573.

Canal Winchester is establishing itself as a logistics hub. With proximity to logistic assets like Rickenbacker Intermodal Hub and the Rickenbacker Airport, Canal Winchester is in a strong position to attract logistics companies. DSV, a third-party logistics company, leased an additional 221,000 square feet and created more than 70 new jobs. They now employ more than 140 in their operations in the Canal Pointe Industrial Park. Canal Pointe also saw an additional lease of 90,000 square feet of a 210,000 square feet office/warehouse building, at the corner of Diley Road and Busey Road, where Ohio Health will be establishing their integrated pharmacy services center.

Just across Diley Road from Canal Pointe, Kroger will serve as the anchor tenant for Greengate Plaza. Kroger is currently constructing a more than 126,000-square-foot Kroger Marketplace store that is expected to employ more than 150 people. Scheduled to open in November 2026, the overall development will also create seven commercial outparcels for additional retail and commercial growth. The project represents another significant investment along the Diley Road corridor, which continues to grow and evolve as a major commercial hub serving Canal Winchester and the surrounding communities.

### **Fairfield County Department of Economic and Workforce Development - Growth Management, Infrastructure, and Transportation**

Fairfield County continues to proactively manage growth across the region. Guided by the 2024 Comprehensive Plan, many villages and townships have begun incorporating updates into their local zoning codes to better prepare for future residential and commercial development. One immediate outcome of this effort is the County's collaboration with local jurisdictions on Community Economic Development Agreements (CEDAs), with the first agreement expected to be completed in 2026. These planning initiatives will serve as a roadmap for local communities as they navigate the region's continued population and economic growth.

To address transportation gaps for workers and residents, Fairfield County assumed responsibility for Lancaster-Fairfield Public Transit in July 2024, which was renamed Fairfield County Transit (FCT). In 2025, FCT focused on strengthening its identity, improving rider awareness, and maintaining reliable service. Ridership remained steady throughout the year, supported by consistent demand for employment transportation, medical appointments, and other essential daily travel needs. FCT continued providing a dependable mix of demand-response and deviated fixed-route services, ensuring accessible transportation options throughout Fairfield County.

Along the Basil-Western Road corridor in Violet Township, significant industrial and logistics development continues to advance. DHL Logistics opened its new 755,000 square-foot facility, while additional speculative industrial projects are progressing nearby. Among these is the Basil-Western Logistics site, which will feature three speculative warehouse buildings totaling more than 500,000 square feet on a 57-acre site along Basil-Western Road. Construction is expected to begin in 2026, with the first building - a 225,000 square-foot speculative warehouse - scheduled for completion in 2027.

To support coordinated development along the corridor, Fairfield County, the Fairfield County Port Authority, the Fairfield County Transportation Improvement District, the City of Canal Winchester, and Violet Township entered into a Memorandum of Understanding to ensure economic development incentives follow consistent guidelines. In addition, Fairfield County approved two Community Reinvestment Area agreements for DHL and Basil Western Logistics. Both projects will participate in a Payment in Lieu of Taxes program established to help fund critical roadway improvements in the area.

Right-of-way acquisition for the Basil-Western Road improvement project is currently underway, with utility relocation anticipated in late 2026 and road construction expected to begin in early 2027. Planned improvements include the addition of a center turn lane and construction of a roundabout, transforming Basil-Western Road into a modern industrial corridor. These infrastructure improvements are being funded through a combination of public financing and private-sector investment from businesses locating within the corridor. Fairfield County secured a bond of nearly \$6 million while also improving its credit rating from Aa2 to Aa1. In addition, the County received a \$4 million State Infrastructure Bank loan from the Ohio

Department of Transportation to support the project. Developer contributions have already exceeded \$1.5 million and are expected to continue as additional development occurs.

In Walnut Township and the Village of Millersport, the Vantage Data Centers – OH2 Millersport Campus represents one of the most significant economic development projects currently underway in Ohio. Located near the intersection of State Route 204 and State Route 37, the hyperscale data center campus encompasses approximately 500 acres annexed into the Village of Millersport from Walnut Township for phased development of multiple large-scale data center facilities. The project reflects Vantage’s strategic expansion into the Midwest to meet growing demand for artificial intelligence, cloud computing, and enterprise-scale digital infrastructure.

Strategically positioned within Ohio’s emerging data center corridor, the Millersport campus is designed to provide substantial power capacity, scalability, and operational efficiency for hyperscale providers and enterprise users seeking high-density computing environments in a central U.S. location. Construction is expected to begin before the end of 2026, with first-phase operations targeted for 2027. The campus design also incorporates on-site, behind-the-meter power generation to enhance grid independence and power reliability. When completed, the project is expected to represent a multibillion-dollar investment and rank among the largest private investments in the State of Ohio.

Fairfield County also administers a Revolving Loan Fund program consisting of three separate funding sources: a defederalized Economic Development Administration (EDA) grant, a CARES Act EDA grant, and a Community Development Block Grant fund. Collectively, the funds total approximately \$2.088 million in capital, with more than half currently deployed in active loans. In 2025, the County provided a \$50,000 loan to Porter’s Coffee House and Bakery and a \$75,000 loan to the Creative Coach Company. At present, the portfolio includes 28 active loans supporting local business growth and entrepreneurship.

The Fairfield 33 Development Alliance continues to serve as an active public-private partnership promoting business attraction and expansion along the U.S. Route 33 corridor. The organization supports a variety of economic development and workforce initiatives that strengthen both the regional business climate and workforce pipeline. Each year, the Alliance hosts its Economic Update event, and in 2025 more than 200 attendees heard presentations from the Federal Reserve Bank of Cleveland regarding the outlook for the local, regional, State, and national economies.

Now halfway through its 10-year strategic plan, the Alliance has made substantial progress toward its major goals:

- Increasing employment by 7,500 jobs, with more than 3,500 new jobs already created
- Generating \$500 million in investment, with current investment exceeding \$1.5 billion
- Achieving a 25 percent increase in wages, with wages currently up 67 percent

### **Fairfield County Department of Economic and Workforce Development - Workforce Development and Career Readiness**

Fairfield County completed a \$2.1 million renovation of the Fairfield County Workforce Center using Super RAPIDS funds from the previous State operating budget. Improvements included modernization of the building exterior to improve both appearance and durability, as well as construction of a new respiratory therapy laboratory. Approximately \$230,000 in equipment was purchased for the lab using Super RAPIDS funding, while Ohio University contributed additional equipment to support a proposed respiratory therapy program anticipated to launch in 2027.

Additional upgrades for the Workforce Center included construction of a healthcare laboratory currently supporting a phlebotomy program, modernization of a large conference space capable of accommodating 165 people with a full audiovisual system, and renovation of the Economic and Workforce Development office area to improve functionality and allow for future departmental growth. Another conference room with upgraded technology was also added to better accommodate meetings with developers and

employers. Finally, in early 2026, construction lab spaces located in the former warehouse area were enclosed to provide enhanced instructional space for HVAC, electrical, and carpentry programs.

Through partnerships with Hocking College and Ohio University, the Fairfield County Workforce Center continues to provide high school students and adult job seekers with training opportunities in electrical trades, skilled manufacturing, robotics, carpentry, and healthcare fields. In 2025, 69 high school students graduated from the Workforce Center's Pre-Apprenticeship Program. The Workforce Center also partnered with the Freeland Contracting Company to establish a Plumbing Pre-Apprenticeship Program. Additionally, 119 junior high students participated in free summer career camps designed to expose students to high-demand career pathways.

In conjunction with the Workforce Center, Fairfield County's Economic and Workforce Development Department oversees the Career Readiness Program. Career Navigators work with all eight school districts in the County to help students transition directly into local careers after graduation. During the 2024 - 2025 school year, navigators assisted 161 students in completing the Career Readiness Endorsement.

As part of an Ohio University STEM Career Navigation grant initiative, more than 700 students across four school districts completed the YouScience Assessment in 2025 to evaluate aptitude for manufacturing careers. Of those students, 126 were identified as having both the aptitude and interest to pursue manufacturing career pathways. In addition, Career Readiness Program leaders hosted a Career Expo featuring 58 employers and 294 students, along with a Career Signing Day recognizing the employment commitments of more than 30 local students with eight area employers.

Fairfield County also serves as the administrative and fiscal agent for the Area 20 Workforce Development Board (WDB), which serves Fairfield, Hocking, Pickaway, Ross, and Vinton counties. The WDB oversees workforce programs for adults, dislocated workers, and youth through management of Workforce Innovation and Opportunity Act funding. The organization is guided by a business-led board consisting of 27 members representing the five-county region.

One of the WDB's major initiatives in 2025 focused on supporting employees affected by two major regional closures. The Pixelle Paper Mill, a longstanding fixture in Ross County, closed and impacted more than 800 employees, while Smead, a paper products manufacturer in Hocking County, closed and impacted more than 200 employees. In response to the Pixelle closure, the WDB hosted three job fairs over four months, connecting impacted workers with new employment opportunities. More than 500 job seekers attended the hiring events. OhioMeansJobs staff also assisted workers through training enrollment, résumé workshops, interview preparation, and unemployment insurance support. Additionally, the WDB and the Ohio Department of Job and Family Services secured a \$2 million dislocated worker grant from the U.S. Department of Labor to help reskill displaced employees for in-demand occupations. To date, 41 former Pixelle employees have utilized the funding to complete short-term training programs.

### **Relevant Financial Policies**

Fairfield County strives to ensure that the budget is structurally balanced so that current year's revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources are generally used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of intergovernmental revenues to help preserve general revenues for other needs. Budgetary appropriations may not exceed the current year's revenues and current year's cash balances. A balanced budget is maintained for each fund. The budget may be amended or supplemented during the year upon formal action of the Board of County Commissioners. Transfers of cash between funds require authorization of the Board of County Commissioners. Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

The County Treasurer manages the investments of County funds by adhering to the Investment and Depository Policy as authorized by the Investment Advisory Committee and in keeping with ORC Section 135.35. Any financial institution that holds County funds must also agree to the requirements of this policy.

The policy details the objectives of maximizing the return on the County's investments and allowable rules for the safekeeping of County funds. More information about investments is available in Note 6 to the Basic Financial Statements.

The County Auditor's Finance Internal Control Manual is a helpful tool to assist County management with day-to-day accounting procedures and practices. The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The Board of County Commissioners adopted conduit debt and debt management policies which provide guidance on the structure of debt issuance, policy goals, and commitment to long-term financial planning, including a multi-year capital improvement plan. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding if it will result in savings of at least three percent or more.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. This was the 36th consecutive year the County received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2024 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 24th consecutive year the County has received this prestigious award.

### **Acknowledgments**

The publication of this report demonstrates the professionalism of the Fairfield County government.

Preparation of this report was achieved through the cooperation of elected officials, department heads, and employees. We are grateful for their assistance.

A special note of appreciation is conveyed to the Local Government Services section of the Auditor of State's Office for guidance in preparing this financial report. In addition, the preparation of this report would not have been possible without the efficient and dedicated efforts of the entire staff of the Auditor's Office.

We are especially thankful for the efforts of the leadership within the Financial Systems Department, especially the efforts of Beverly Hoskinson, Mesina Clark, and Kayla Speakman.

Most importantly, we are grateful to the citizens of Fairfield County for the opportunity to serve them and provide valuable information on the financial operations of the County.

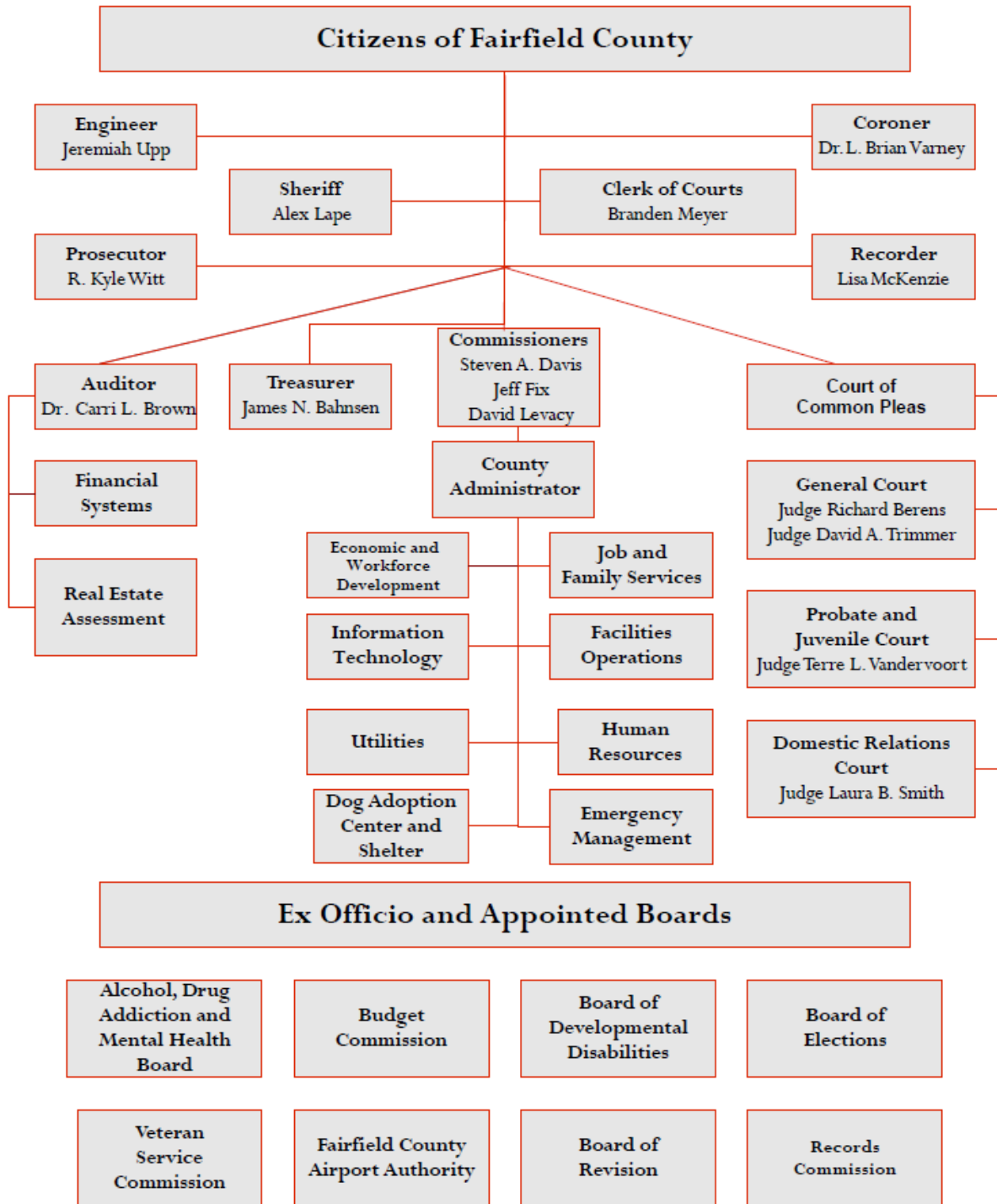
Respectfully submitted,



Carri L. Brown, PhD, MBA, CGFM

**June 29, 2026**

**COUNTY ORGANIZATION AND ELECTED OFFICIALS**  
December 31, 2025



**PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**  
December 31, 2025

Commissioners, County Administrator .....	Aundrea Cordle
Commissioners, Deputy County Administrator .....	Jeff Porter
Commissioners, Deputy Director of Budget .....	Bart Hampson
Department of Job and Family Services, Director.....	Corey Clark
Emergency Management and Facilities Operations, Director .....	Jon Kochis
Economic and Workforce Development, Director .....	Rick Szabrak
Financial Systems, Director .....	Beverly Hoskinson
Real Estate Assessment, Director .....	David Burge
Information Technology, Administrator .....	Dan Neeley
County Human Resources and Risk Management, Deputy Director .....	Abby Watson
Dog Adoption Center and Shelter, Warden .....	Leighann Adams
Board of Elections, Director .....	Jane Hanley
Utilities, Director .....	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director .....	Marcy Fields
Board of Developmental Disabilities, Superintendent.....	David Uhl
Veteran Service Commission, Director .....	Justin Messinger



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Fairfield County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2024

*Christopher P. Morill*

Executive Director/CEO

# Financial Section



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## INDEPENDENT AUDITOR'S REPORT

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio (County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General; Developmental Disabilities; Alcohol, Drug Addiction, and Mental Health Board and Child/Adult Protective Services Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

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

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

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

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

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

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

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

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

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

**Supplementary information**

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

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026, 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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

June 29, 2026

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**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2025  
 (Unaudited)

**Introduction**

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2025. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

**Financial Highlights**

Key financial highlights for 2025 are as follows:

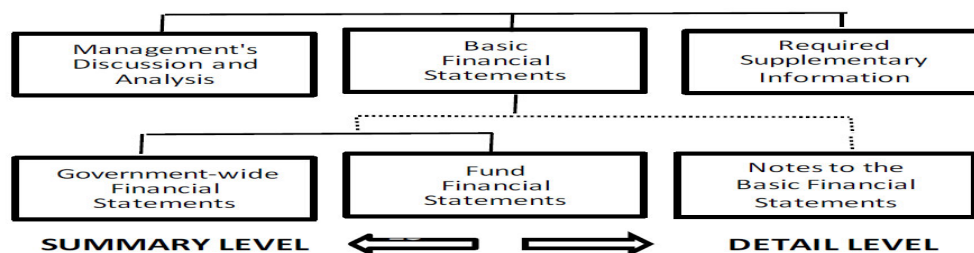
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2025, by \$490,698,502 in net position. Of this amount, \$73,866,400 was the unrestricted net position portion.
- The County's total net position increased by 6.6 percent, or \$30,359,243 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental activities reported total net position of \$387,645,551, an increase of \$24,680,766 from the prior year. Of this amount, \$26,643,542 is the unrestricted net position portion.
- At the end of the current year, fund balance for the General Fund was \$70,560,761, which represents a 20 percent increase from the prior year and represents 117.8 percent of total General Fund expenditures.
- Fairfield County's total outstanding bonds, long-term loans, leases, and subscriptions decreased during 2025. The County's principal retirements were offset by governmental activities increases in leases payable of \$459,685 and subscriptions payable of \$726,898.
- The County's total net pension liability decreased \$3,459,065.

**Overview of the Financial Statements**

This annual report consists of management's discussion and analysis; basic financial statements, including the accompanying notes to the basic financial statements; required supplementary information; and combining statements for the nonmajor governmental funds, the proprietary funds, and the fiduciary funds. The basic financial statements are composed of the government-wide financial statements, the fund financial statements, and the notes to the basic financial statements.

Figure 1 illustrates how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, as explained later, this report includes an optional section of combining statements that provide details about the County's nonmajor governmental funds, the proprietary funds, and the custodial funds.

**Figure 1 - Required Components of  
 Fairfield County's Annual Financial Report**



**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2025  
 (Unaudited)

The *government-wide financial statements* provide financial information about the County as a whole, including its discretely presented component unit.

The *fund financial statements* focus on the County's operations in more detail than the government-wide financial statements. The financial statements presented for governmental funds report on the County's various government services. Proprietary fund statements report on the activities that the County operates like private-sector businesses. Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent, for the benefit of others outside the government to whom the resources belong.

The basic financial statements section also includes *Notes to the Basic Financial Statements* that more fully explain the information in the government-wide and fund financial statements.

Figure 2 below summarizes the major features of the County's statements.

<b>Figure 2</b>				
<b>Major Features of Fairfield County's Government-wide and Fund Financial Statements</b>				
	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire County government (except fiduciary funds) and the County's discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, and internal service	Instances in which the County is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> <li>• Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fund Net Position</li> <li>• Statement of Revenues, Expenses, and Changes in Fund Net Position</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2025  
(Unaudited)

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset, deferred inflows/outflows and liability information</b>	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; deferred inflows are an acquisition of net assets applied to a future period; no capital assets included	All assets, deferred inflows/outflows, and liabilities, both financial and capital, and short-term and long-term	All assets, deferred inflows, and liabilities, both financial and capital, and short-term and long-term
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	Additions and deductions during the year or soon after the end of the year.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. The *Statement of Activities* presents information showing how the County's net position changed during the current year. Both statements use the accrual basis of accounting, similar to the accounting used by private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net position and the change in net position. This change in net position is important because it tells the reader whether, for the County as a whole, the economic condition of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

The Statement of Net Position and the Statement of Activities, which can be found on pages 22 through 25 of this report, are divided into three categories as follows.

*Governmental Activities* — Most of the County's basic services are reported under this category, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, interest, and all departments - with the exception of the sewer and water operation funds.

*Business-type Activities* — The County provides services and then charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided and to cover the capital expenses associated with the related facilities. The County's sewer and water operations are considered business-type activities.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2025  
(Unaudited)

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*Discretely Presented Component Unit* — The County includes financial data of the Fairfield County Airport Authority. This component unit is described in Note 1 of the Notes to the Basic Financial Statements. A component unit is a legally separate entity and may buy, sell, lease, and mortgage property in its own name. It can also sue or be sued in its own name.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the County's most significant funds — not the County as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to its residents. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, the Developmental Disabilities Fund, Alcohol, Drug Addiction, and Mental Health Board Fund, and the Child/Adult Protective Services Fund.

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

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the County's near-term financial 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 number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. 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. The governmental fund financial statements can be found on pages 26 through 37 of this report.

*Proprietary Funds* —The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 38 through 42 of this report.

*Fiduciary Funds* — The County accounts for custodial funds which are used to report fiduciary activities that are not required to be reported in a trust fund. These funds are not reflected in the government-wide financial statements because the resources of those funds are not the County's own source revenue and they are not available to support the County's own programs. The fiduciary fund financial statement can be found on pages 43 through 44 of this report.

*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. The Notes to the Basic Financial Statements can be found on pages 45 through 121 of this report.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2025  
(Unaudited)

**Government-wide Financial Analysis**

During 2025, as shown in the table below, the combined net position of the County's primary government increased \$30,359,243 or 6.6 percent. Net position reported for governmental activities increased \$24,680,766 or 6.8 percent and business-type activities increased \$5,678,477 or 5.8 percent.

Condensed financial information derived from the Statement of Net Position for the primary government follows:

**Primary Government**  
**Statement of Net Position**  
As of December 31, 2025, with comparatives as of December 31, 2024

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
<u>Assets:</u>						
Current and Other Noncurrent Assets .....	\$ 303,511,167	\$ 294,877,148	\$ 52,417,437	\$ 47,761,315	\$ 355,928,604	\$ 342,638,463
Capital Assets .....	261,044,377	240,302,819	60,800,142	61,357,003	321,844,519	301,659,822
Total Assets .....	564,555,544	535,179,967	113,217,579	109,118,318	677,773,123	644,298,285
<u>Deferred Outflows of Resources:</u>						
Deferred Charge on Refunding .....	6,737	8,420	37,512	91,329	44,249	99,749
Asset Retirement Obligations .....	70,015	73,905	584,759	610,526	654,774	684,431
Pension .....	18,546,196	24,047,255	415,600	538,954	18,961,796	24,586,209
OPEB .....	301,856	2,331,740	5,584	52,550	307,440	2,384,290
Total Deferred Outflows of Resources .....	18,924,804	26,461,320	1,043,455	1,293,359	19,968,259	27,754,679
<u>Liabilities:</u>						
Current and Other Liabilities .....	13,055,387	16,307,349	1,655,079	2,012,699	14,710,466	18,320,048
Long-Term Liabilities:						
Due Within One Year .....	7,620,458	7,796,338	718,006	1,479,011	8,338,464	9,275,349
Net Pension Liability .....	72,145,369	75,530,774	1,618,964	1,692,624	73,764,333	77,223,398
Other Amounts Due In More Than One Year ....	39,970,343	40,927,160	6,678,755	7,259,608	46,649,098	48,186,768
Total Liabilities .....	132,791,557	140,561,621	10,670,804	12,443,942	143,462,361	153,005,563
<u>Deferred Inflows of Resources:</u>						
Property Taxes and Payment in Lieu of Taxes .....	60,651,937	54,509,356	-	-	60,651,937	54,509,356
Deferred Charge on Refunding .....	23,484	24,720	-	9,037	23,484	33,757
Leases .....	468,915	474,965	500,909	522,914	969,824	997,879
Pension .....	489,131	1,578,608	5,598	28,176	494,729	1,606,784
OPEB .....	1,409,773	1,527,232	30,772	33,134	1,440,545	1,560,366
Total Deferred Inflows of Resources .....	63,043,240	58,114,881	537,279	593,261	63,580,519	58,708,142
<u>Net Position:</u>						
Net Investment in Capital Assets .....	225,847,724	207,567,040	55,176,235	54,216,643	281,023,959	261,783,683
Restricted .....	135,154,285	132,911,386	653,858	77,006	135,808,143	132,988,392
Unrestricted .....	26,643,542	22,486,359	47,222,858	43,080,825	73,866,400	65,567,184
Total Net Position .....	\$ 387,645,551	\$ 362,964,785	\$ 103,052,951	\$ 97,374,474	\$ 490,698,502	\$ 460,339,259

The net pension liability is the largest liability reported by the County at December 31, 2025. 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

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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.

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 are no repayment schedules for the net pension and OPEB liabilities. 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, this liability is separately identified within the long-term liability section of the statement of net position.

*OPERS* – Each year, the above referenced changes impact the balance of the net position/OPEB liabilities (asset) and the related deferred inflows and outflows. During 2025 these changes impacted the balances related to OPERS as follows:

- The decrease in the overall net pension liability resulted from the OPERS legacy combined plan being consolidated with the traditional pension plan along with increased pension plan investment earnings.
- The net OPEB asset increased during 2025 due to increased pension plan investment earnings.
- The decrease in deferred outflows related to pension and OPEB resulted from the amortization of prior year amounts offset by the difference between expected and actual experience amount recognized in 2025.
- The decrease in deferred inflows for OPEB resulted from the amortization of prior year amounts offset by deferred inflows for the difference between expected and actual experience and changes in assumption recognized in 2025.
- Pension and OPEB expense increased over the prior year due to the amortization of the related deferred outflows/inflows. OPEB expense decreased due to the recognition of current period benefit changes to the HRA base allowance and the amortization of the related deferred outflows/inflows.

*STRS* – Each year, the above referenced changes impact the balance of the net position/OPEB liabilities (asset) and the related deferred inflows and outflows. During 2025 these changes impacted the balances related to STRS as follows:

- STRS net pension liability and the net OPEB asset decreased.
- Deferred outflows related to OPEB increased due to the change in assumption amount that was recognized in 2025.
- Pension expense increased due to current period benefit changes. In fiscal year 2025, the STRS Board approved a one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024.

At December 31, 2025, the primary government's net investment in capital assets, net of depreciation/amortization, less related outstanding debt along with any related deferred outflows/inflows of resources, was \$281,023,959. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

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There were various changes in total assets from the prior year which resulted in a total increase of \$33,474,838. For governmental activities, the \$8,634,019 increase in current and other noncurrent assets is primarily due to increases in property taxes receivable and in the net OPEB asset. Assessed valuations increased for tax year 2024, collection year 2025, due to increases in the housing market along with an increase in housing units within the County. Public utility assessed values also increased due to companies expanding their presence within the County limits. Columbia Gas Transmission was the largest principal taxpayer for public utility tax in 2025 with an assessed valuation of \$230,432,050. The net OPEB asset increase represents the County's share of the OPEB asset which is calculated by the pension systems. Capital asset values, after depreciation/amortization, for governmental activities increased by approximately \$20.7 million from the prior year. The County had some construction and renovation projects; road and bridge projects; building and land improvements; equipment and vehicle purchases during 2025 which totaled \$33,802,775 (not including the transfer of construction in progress to buildings and improvements, improvements other than buildings, equipment, furniture, fixtures, and infrastructure) while current year depreciation/amortization was \$12,704,956. The County also received two donated vehicles from the City of Canal Winchester for the sheriff's department and one donated vehicle from the City of Lancaster for the public transit department. There were 16 on-going renovation and construction in progress items as of year end. The largest ongoing projects at year end were the Workforce Center – OU Lab Renovations, the airport master plan improvements, the mental health Center of Hope project, the mental health Venture Place project, the Sheridan Drive building renovation, and the Pickerington governmental building project.

Liabilities in governmental activities had decreases in all liabilities. Current and other liabilities decreased in the amount of \$3,251,962, mainly attributed to decreases in unearned revenue in the amount of \$3,341,780 due to the spending down of American Rescue Plan Act of 2021 funding in the Fiscal Recovery Special Revenue Fund. The County had received American Rescue Plan Act of 2021 funding in 2021 and 2022. As of year end 2025, there was \$145,034 remaining in cash of which \$139,123 was considered unearned revenue. This funding works like a reimbursable grant; therefore, the amount remaining at year end in cash after payables is considered unearned. The County has approved plans on how to spend the money by the end of 2026. Accounts and contracts payable showed a combined decrease from the prior year in the amount of \$868,515 due to the timing of bills and when they were paid. These decreases were offset by increases in accrued wages and benefits payable and increases in retainage payable. Accrued wages and benefits payable increased due to pay increases and additional accrued wages due to the timing of 2025 payroll schedule. Retainage payable increased due to the timing of construction related costs. The large decrease in long-term liabilities was mainly in the area of the net pension liabilities. The net pension liabilities decrease represents the County's proportionate share of pension benefits attributed to active and inactive employees past service minus plan assets to pay for these benefits for the County's proportionate share of the OPERS and STRS pension plans. As indicated prior, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liabilities. The additional decrease in long-term liabilities is primarily due to the County paying down principal balances on outstanding general obligation bonds. This decrease was offset by slight increases in leases and subscriptions payable.

Governmental activities deferred outflows had a large decrease while deferred inflows had an overall increase. The main reason for these fluctuations was primarily due to the deferred outflow and deferred inflow information provided by the OPERS Pension/OPEB Plans. The County reports their proportionate share of contributions to OPERS relative to the contributions of all participating entities. Deferred outflows in governmental activities resulted in a decrease in the amount of \$7,530,943 for the net total of pension and OPEB, while deferred inflows resulted in a decrease in the amount of \$1,206,936, due to information provided by OPERS. Deferred inflows for property taxes and payment in lieu of taxes increased in the amount of \$6,142,581, while deferred charge on refunding decreased due to 2025 deferred charge on refunding amortizations. Leases deferred inflows decreased due to current year lease collections, which were offset by new lease agreements.

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The \$4,656,122 increase in business-type activities current and other noncurrent assets is primarily due to increases in cash balances and segregated cash. The business-type activities cash balances increased due to revenues exceeding expenses for 2025 and due to increases in customers which increased the average daily sewage and water treatments and additional tap-in fees revenue earnings. The County has seen a continual increase in new homes over the years. Tap-in fees increased slightly in 2025. The Sewer and Water Enterprise Funds received approximately \$1.1 million and \$0.9 million in tap-in fees, respectively. Current and other liabilities decreased mainly due to the timing of construction invoices and payments for contracts and retainage payable. These decreases were offset by increases to customer deposits payable due to an increase in new customers, accounts payable due to the timing of payments, and accrued wages payable due to the payroll schedule at year end. There were decreases in overall outstanding debt and decreases in the net pension liabilities. The decrease in business-type activities capital assets was due primarily to current year depreciation/amortization exceeding current year additions.

Restricted net position was \$135,808,143 and unrestricted net position was \$73,866,400. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2025, and a comparative analysis with the year ended December 31, 2024.

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**Primary Government - Statement of Activities**  
For the year ended December 31, 2025, with comparatives for the year ended December 31, 2024

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
<b>Revenues:</b>						
Program Revenues:						
Charges for Services .....	\$ 34,019,928	\$ 26,747,094	\$ 11,479,495	\$ 11,422,667	\$ 45,499,423	\$ 38,169,761
Operating Grants, Contributions, and Interest .....	46,780,196	53,486,837	500,000	-	47,280,196	53,486,837
Capital Grants, Contributions, and Interest .....	5,783,130	9,688,355	3,231,449	6,739,077	9,014,579	16,427,432
<b>Total Program Revenues .....</b>	<b>86,583,254</b>	<b>89,922,286</b>	<b>15,210,944</b>	<b>18,161,744</b>	<b>101,794,198</b>	<b>108,084,030</b>
General Revenues:						
Property Taxes .....	53,458,560	50,780,704	-	-	53,458,560	50,780,704
Permissive Real Property Transfer Taxes .....	3,425,593	3,468,607	-	-	3,425,593	3,468,607
Permissive Motor Vehicle License Taxes .....	2,852,809	2,819,774	-	-	2,852,809	2,819,774
Lodging Taxes .....	718,443	652,935	-	-	718,443	652,935
Sales Taxes .....	31,622,873	29,953,532	-	-	31,622,873	29,953,532
Payment in Lieu of Taxes .....	-	10,220	-	-	-	10,220
Intergovernmental .....	6,396,949	5,780,696	-	-	6,396,949	5,780,696
Unrestricted Investment Earnings and Other Interest .....	15,161,246	12,171,566	67,841	62,893	15,229,087	12,234,459
Unrestricted Donations .....	78,710	79,037	-	-	78,710	79,037
Gain on Sale of Capital Assets ...	-	-	41,307	25,655	41,307	25,655
Other .....	1,831,476	2,151,434	3,210	82,362	1,834,686	2,233,796
<b>Total General Revenues .....</b>	<b>115,546,659</b>	<b>107,868,505</b>	<b>112,358</b>	<b>170,910</b>	<b>115,659,017</b>	<b>108,039,415</b>
<b>Total Revenues.....</b>	<b>202,129,913</b>	<b>197,790,791</b>	<b>15,323,302</b>	<b>18,332,654</b>	<b>217,453,215</b>	<b>216,123,445</b>
<b>Expenses:</b>						
General Government:						
Legislative and Executive .....	27,853,025	26,605,727	-	-	27,853,025	26,605,727
Judicial .....	9,418,691	9,262,874	-	-	9,418,691	9,262,874
Public Safety .....	32,675,448	32,666,255	-	-	32,675,448	32,666,255
Public Works .....	17,721,136	20,186,541	-	-	17,721,136	20,186,541
Health .....	38,077,152	37,216,998	-	-	38,077,152	37,216,998
Human Services .....	44,833,626	39,291,236	-	-	44,833,626	39,291,236
Urban Redevelopment and Housing .....	925,677	1,221,463	-	-	925,677	1,221,463
Transportation .....	4,860,958	1,128,691	-	-	4,860,958	1,128,691
Interest .....	1,083,434	1,124,663	-	-	1,083,434	1,124,663
Sewer System .....	-	-	5,140,948	4,701,890	5,140,948	4,701,890
Water System .....	-	-	4,503,877	4,279,501	4,503,877	4,279,501
<b>Total Expenses.....</b>	<b>177,449,147</b>	<b>168,704,448</b>	<b>9,644,825</b>	<b>8,981,391</b>	<b>187,093,972</b>	<b>177,685,839</b>
Increase Before Special Items.....	24,680,766	29,086,343	5,678,477	9,351,263	30,359,243	38,437,606
Special Items.....	-	(152,647)	-	-	-	(152,647)
Increase in Net Position .....	24,680,766	28,933,696	5,678,477	9,351,263	30,359,243	38,284,959
<i>Net Position Beginning of Year As Previously Reported *</i> .....	362,964,785	341,814,318	97,374,474	88,335,647	460,339,259	430,149,965
<i>Adjusted - Change in Accounting Principles.....</i>	-	(7,783,229)	-	(312,436)	-	(8,095,665)
<i>Adjusted Net Position Beginning of Year.....</i>	362,964,785	334,031,089	97,374,474	88,023,211	460,339,259	422,054,300
<b>Net Position - End of Year.....</b>	<b>\$387,645,551</b>	<b>\$362,964,785</b>	<b>\$103,052,951</b>	<b>\$ 97,374,474</b>	<b>\$490,698,502</b>	<b>\$460,339,259</b>

**New Accounting Pronouncements/Adjustments**

The prior table provides a summary of the County's change in net position for 2025 compared to 2024. This table also separately reflects the 2024 restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*.

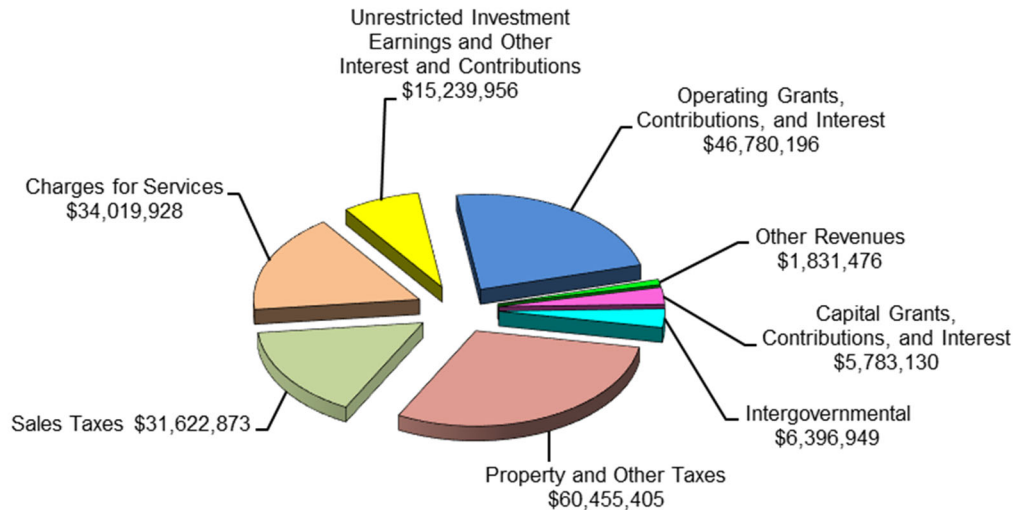
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**Governmental Activities**

Property and other taxes were \$60,455,405 and accounted for 29.9 percent of total governmental revenues, while operating grants, capital grants, contributions, and restricted interest were \$52,563,326 and provided for 26.0 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Property and other taxes includes: property, permissive real property transfer, permissive motor vehicle license, and lodging taxes revenues. Sales taxes were \$31,622,873 (15.6 percent of total governmental revenues). Property taxes increased in 2025 due to increases in the assessed values from 2024 to 2025 in the amount of \$147,850,190 due to increases in the housing market and increases in public utility company assets within the County. Sales taxes increased due to increases in inflation rates of goods and services which directly impact sales taxes as well as a strong economy within the County. The decrease in operating grants, contributions, and interest in 2025 compared to 2024 is mainly due to the County receiving larger new one-time grants in 2024 compared to 2025. For 2024, the County also recognized additional operating and capital grants for the federal American Rescue Plan Act (ARPA) of 2021 funding. In 2024, the County presented ARPA unearned revenues in the amount of \$3,480,903, while in 2025 the County recognized \$139,123 in ARPA unearned revenues; therefore, \$9,146,345 was recognized in operating and capital grants revenue in 2024, while in 2025 only \$3,341,780 was recognized. In 2025, the County did recognize a full year of public transit grants from the Ohio Department of Transportation compared to a half a year in 2024, which was due to the City of Lancaster transferring its public transit system to the County on July 1, 2024. Total program revenues decreased in 2025, but total revenues still exceeded total expenses for the year. Unrestricted investment earnings and other interest reflected an increase due to increases in cash available for investing and improved interest rates of investments.

The County received \$34,019,928 or 16.8 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees; property tax collection fees; judicial fines, forfeitures, and settlements; public transit fares, and licenses and permits.

**Revenues by Source – Governmental Activities**



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The County's largest expenses are located in human services activities at 25.3 percent of total expenses, health activities at 21.5 percent of total expenses, public safety activities at 18.4 percent of total expenses, and legislative and executive activities at 15.7 percent of total expenses. The largest number of employees are located in these service areas; therefore, they had the most fluctuations in 2025 expenses.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted investment earnings and other interest. The net cost to the governmental activities was \$90,865,893.

**Program Expenses and Net Cost (Gain) of Governmental Activities, by Program**  
**For the Year Ended December 31, 2025**

<u>Program Activity</u>	<u>Program Activity Expenses</u>	<u>Net Cost (Gain) of Program Activity</u>	<u>Net Cost (Gain) as Percentage of Total Expenses</u>	
			<u>Program Activity</u>	<u>All Program Activities</u>
General Government:				
Legislative and Executive .....	\$ 27,853,025	\$ 16,343,668	58.68%	9.21%
Judicial .....	9,418,691	5,122,204	54.38%	2.89%
Public Safety .....	32,675,448	24,898,881	76.20%	14.03%
Public Works .....	17,721,136	4,704,626	26.55%	2.65%
Health .....	38,077,152	23,724,454	62.31%	13.37%
Human Services .....	44,833,626	15,450,579	34.46%	8.71%
Urban Redevelopment and Housing .....	925,677	(362,399)	(39.15%)	(0.20%)
Transportation .....	4,860,958	(99,554)	(2.05%)	(0.06%)
Interest .....	1,083,434	1,083,434	100.00%	0.61%
Total Expenses .....	<u>\$ 177,449,147</u>	<u>\$ 90,865,893</u>		<u>51.21%</u>

**Business-type Activities**

The net position for business-type activities increased from 2024 by 5.8 percent due mainly to revenues exceeding expenses and capital contributions from customers and grants from other funds for construction projects. The major revenue source was charges for services in the amount of \$11,479,495.

**Financial Analysis of the County'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 accessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2025, the County's governmental funds reported combined ending fund balances of \$200,229,795, an increase of \$4,624,711 in comparison with the prior year balances. The primary reasons for the increase in fund balances is due to increases in property taxes, sales taxes, charges for services, and intergovernmental revenues for reasons that were discussed earlier. \$63,325,463 of the ending fund balance constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance and Note 20 to the basic financial statements.

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### **General Fund**

The General Fund is the primary operating fund of the County. At the end of 2025, unassigned fund balance was \$63,600,462, while total fund balance was \$70,560,761. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 106.2 percent to total General Fund expenditures, while total fund balance represents 117.8 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$11,821,558 during the current year compared to a \$8,097,513 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$6.1 million from the prior year while General Fund expenditures increased \$3.0 million from the prior year. The revenue area with the largest increase was interest revenue in the amount of \$3.1 million which was due to increased cash balances available for investing and the increase in interest rates over the prior year. Sales taxes revenue increased due to increased business activity from a growing population and the increase in inflation rates that directly impact sales tax revenues. Charges for services increased due to increases in auditor fees related to increases in tax processing and transfer fees, court fees were increased to help maintain the courts due to rising costs and also due to increased court activities, and sheriff fees increased due to contracts for local schools and governments and an increase in inmate housing contracts for other governments. Property taxes also increased due to the increase in assessed values as mentioned prior. Expenditures increased in 2025 over 2024 due to inflation and due to pay increases for employees. The largest increase in expenses was in public safety due to wage increases, employee overtime, and increases in contracted services. In the past several years, some public safety department expenditures were spent from the Fiscal Recovery Special Revenue Fund; however, in 2025 those expenditures have begun to be paid by the General Fund once again due to the decrease in available Fiscal Recovery monies.
- Other financing sources (uses) increased from (\$12,113,770) in 2024 to (\$11,531,658) in 2025. The increase was mainly due to inception of leases and subscriptions. General Fund transfers out consist of annual allocations for various funds, grant matches, various permanent improvement projects, airport hangar construction, and monies for debt service payments. During 2025, the largest transfer was for \$4,235,000 to the Permanent Improvement Capital Projects Fund to be used for various building renovations and airport improvements.

### **Other Major Governmental Funds**

The fund balance of the Developmental Disabilities Fund at year end was \$38,164,501, a decrease of \$1,883,350 from 2024. The decrease in fund balance was primarily due to the transfer out of \$2,428,716 to the Developmental Disabilities Facilities Capital Projects Fund to be used for future renovations to their facilities, which was a significant increase over the prior year's transfers. Property taxes is the most significant source of revenue for Developmental Disabilities, and at \$17,928,260, it showed a slight increase of \$40,869 from the prior year. Expenditures increased in 2025 compared to 2024 by approximately \$900,000. This increase was due to increases in personal services, fringe benefits, ongoing increases in caseloads, increases in the costs of doing business, and due to maintenance of its aging facilities. Other financing sources decreased due to an inception of lease in 2024 for \$180,489 compared to no other financing sources in 2025.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at year end was \$10,546,667, a decrease of \$6,417,400 from 2025. The decrease in fund balance was primarily due to the construction in progress project for the Center of Hope, a new location for counseling clients, and the construction in progress project for Venture Place, a new 24-unit complex for homeless people with behavioral health needs. The Fiscal Recovery Special Revenue Fund helped subsidize part of these projects, but the majority of the expenditures were paid from the Alcohol, Drug Addiction, and Mental Health Board Fund and its revenue sources, which has also led to a decrease in cash balances in the amount of \$4,650,051. Property tax revenue is the largest revenue source, which remained fairly consistent with the

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prior year. Intergovernmental revenue decreased approximately \$1.4 million due to cuts in State and federal grants. Expenditures increased by approximately \$7.2 million primarily due to the construction in progress projects mentioned prior.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2025, was \$25,306,671, an increase of \$629,654 from the prior year. This allowed for some levy dollars received in 2025 to be maintained for future needed expenditures. The increase in fund balance is primarily due to an increase in property taxes revenue. Property taxes revenue has continued to increase due to increases in assessed property values each year. This fund continues to have revenues that exceed expenditures due to available cash balances in the Children Services Special Revenue Fund that was available to cover the many needs of the children services department. Years 2023 and 2024 required much less levy money to be used for the children services department compared to 2025, which showed an increase in expenditures of approximately \$3.0 million, due to the depletion of extra available monies in the Children Services Special Revenue.

### **Proprietary Funds**

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$3,695,333 and \$2,029,248, respectively. The increase in net position for the Sewer and Water Funds can be partially attributed to capital contributions of \$1.9 million for the Sewer Fund and \$1.3 million for the Water Fund. Capital contributions in the Sewer Fund consisted of \$1,089,920 in tap-in fees from customers, \$466,903 in capital grants from other funds, and \$374,037 in contributions from developers. Capital contributions in the Water Fund consisted of \$913,356 in tap-in fees from customers, \$221,536 in capital grants from other funds, and \$165,697 in contributions from developers. The Sewer and Water Fund both had slight increases in charges for services due to increases in customers and daily average treatments. Operating expenses in the Sewer and Water Funds increased in 2025 from 2024 mainly due to increases in personal services, fringe benefits, and contractual services. The Sewer Fund also had an increase in materials and supplies. In 2025, staff received wage increases, which also increased fringe benefits related items. Employee medical insurance has also seen a rise in costs. As mentioned prior, OPERS net pension liabilities had a slight decrease in 2025 and OPERS had an increase in net OPEB assets. The fluctuations in pension/OPEB liabilities/(asset) are reported in fringe benefit expenses. The Sewer Fund also had increases in contract services due to increases of doing business, increases in customers and daily usage, and increases in inflation of goods and services. Accumulated depreciation/amortization also increased due to the addition of capital assets and completed construction in progress items that began to be depreciated in 2025.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County experienced an increase in claims activity during 2025 compared to 2024; however, claims payable decreased by \$157,530 during 2025 in the Internal Service Fund due to the timing of when claims were submitted for payment. The Internal Service Fund net position reflected a decrease of \$2,803,257 in net position due the increase in claims expense and ended the year with a net position balance of \$3,916,562.

### **General Fund Budgetary Highlights**

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of approximately 4.1 percent or \$3.2 million. Transfers out reflected the largest increase in appropriations of \$4.1 million. The increase in transfers out appropriations was primarily due to the \$1.5 million transfer to the Building on Sheridan Drive Capital Projects Fund for renovations and the \$4.2 million transfer to the Permanent Improvement Capital Projects Fund for various permanent improvement projects, which was \$3 million higher than the prior year. The Permanent Improvement Capital Project Fund was used for improvements to the workforce center, the building on Sheridan Drive, the Pickerington governmental building, airport improvements, and various other projects.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2025  
(Unaudited)

The increase in appropriations were offset by minor decreases in appropriations in other areas due to the County's desire to conserve General Fund monies for future use and targeting the use of State and federal monies for expenditures as much as possible. This allowed for decreases in general government legislative and executive, judicial, public safety, health, and human services. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by approximately \$5.0 million which was mostly in the areas of general government legislative and executive, judicial, and public safety.

The County's budgeted revenues increased by \$4.3 million during the year. This increase was mostly in the areas of sales taxes, interest, and permissive real property transfer taxes revenue. Sales taxes revenue continues to increase each year due to the County's strong economy and the increase in County residents. Interest revenues have also shown increases in revenues due to healthy County investment balances and the rise in interest rates. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2025, reflects a fund balance of \$52,912,480, which is \$13,843,116 better than initially projected in the original budget.

**Capital Assets and Debt Administration**

**Capital Assets**

As of December 31, 2025, and December 31, 2024, the County had invested \$321,844,519 and \$301,659,822, net of accumulated depreciation/amortization of \$262,216,667 and \$249,365,861, respectively, in a broad range of capital assets, as shown in the table as follows.

**Capital Assets, Net of Depreciation**  
**As of December 31, 2025, with comparatives as of December 31, 2024**

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land .....	\$ 7,611,845	\$ 7,611,845	\$ 3,669,826	\$ 3,669,826	\$ 11,281,671	\$ 11,281,671
Construction in Progress .....	32,651,051	11,432,464	1,474,521	3,498,738	34,125,572	14,931,202
Buildings and Improvements .....	66,970,716	68,975,945	8,437,041	9,179,770	75,407,757	78,155,715
Improvements Other Than						
Buildings .....	9,585,318	8,628,157	-	-	9,585,318	8,628,157
Equipment, Furniture, and Fixtures .....	5,922,366	5,443,350	167,785	204,440	6,090,151	5,647,790
Infrastructure .....	132,930,703	133,398,973	46,498,803	44,323,895	179,429,506	177,722,868
Vehicles .....	3,843,678	4,066,930	501,962	406,808	4,345,640	4,473,738
Intangible Right to Use - Lease						
Buildings, Equipment, and Vehicles ..	597,861	341,991	-	-	597,861	341,991
Intangible Right to Use -						
Subscription Software .....	930,839	403,164	50,204	73,526	981,043	476,690
Total Capital Assets, Net .....	<u>\$ 261,044,377</u>	<u>\$ 240,302,819</u>	<u>\$ 60,800,142</u>	<u>\$ 61,357,003</u>	<u>\$ 321,844,519</u>	<u>\$ 301,659,822</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year was \$20,184,697 or 6.7 percent (a 8.6 percent increase for governmental activities and a 0.9 percent decrease for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 15 of the notes to the basic financial statements for additional capital asset related purchase commitments.

**Debt – Bonds, Long-Term Loans, Leases, and Subscriptions Payable**

As of December 31, 2025, and December 31, 2024, the County had total debt of \$39,081,545 and \$41,260,724, respectively, as shown in the table as follows.

**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2025  
 (Unaudited)

**Bonds, Long-Term Loans, Leases, and Subscriptions Payable**  
**As of December 31, 2025, with comparatives for December 31, 2024**

	Governmental		Business-Type		Totals	
	Activities		Activities			
	2025	2024	2025	2024	2025	2024
General Obligation Bonds.....	\$ 31,633,863	\$ 33,308,135	\$ 4,490,898	\$ 5,543,026	\$ 36,124,761	\$ 38,851,161
Long-Term Loans.....	75,000	125,000	1,380,368	1,568,166	1,455,368	1,693,166
Leases Payable.....	597,861	341,991	-	-	597,861	341,991
Subscriptions Payable.....	853,351	300,880	50,204	73,526	903,555	374,406
	<u>\$ 33,160,075</u>	<u>\$ 34,076,006</u>	<u>\$ 5,921,470</u>	<u>\$ 7,184,718</u>	<u>\$ 39,081,545</u>	<u>\$ 41,260,724</u>

For additional information on debt, see Note 16 to the basic financial statements.

During 2025, the County had no new bond or note issuances for governmental activities but had an inception of lease and an inception of subscription in the amounts of \$459,685 and \$726,898, respectively. Business-type activities had no new debt during 2025.

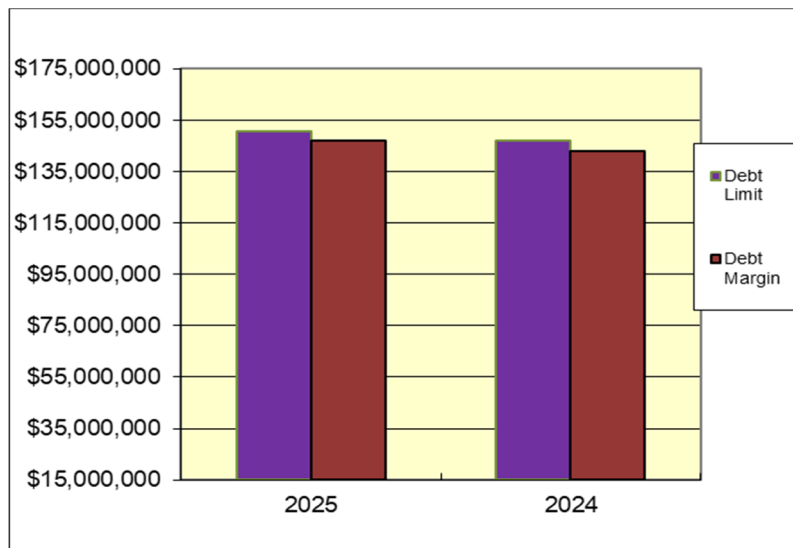
During 2025, the County repaid \$237,798 in long-term loans and paid down general obligation bonds including premiums by \$2,726,400. The County paid down leases payable by \$203,815 and subscriptions payable by \$197,749. The net pension liability under GASB 68 is also reported as a long-term obligation as previously disclosed within the management's discussion and analysis.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County through 2025. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

**Limitations on Debt**

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The County's overall legal debt limit was \$150,734,827 for 2025 as compared to \$147,038,572 for 2024. By this calculation, the current total legal debt margin of Fairfield County is \$146,899,321 for 2025 and it was \$142,884,458 for 2024. This is the additional amount of debt the County could issue. The debt margin increased \$4,014,863 from 2024 to 2025 due to an increase in overall assessed property values and the pay down of debt.

**Legal Debt Margin**



**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2025  
(Unaudited)

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The County's total unvoted legal debt margin at December 31, 2025, is approximately \$57.1 million.

### **Economic Outlook and 2026 Budget Summary**

The County's economy continues to demonstrate positive momentum. Population growth has remained consistent, with annual increases recorded since 2013. In addition, on April 16, 2013, the County Commissioners made permanent a one-quarter of one percent sales tax increase, further strengthening the County's financial foundation. The property tax base also expanded in 2026, increasing from \$6.1 billion in 2025 to \$7.8 billion. In compliance with state law, the County completed its sexennial property valuation in 2025, effective for 2026 collections, resulting in an increase of approximately \$1.8 billion in assessed values. In 2026, Moody's Investors Service upgraded the County's bond rating to Aa1 from Aa2, citing the County's strong and improving financial position, as well as its growing economic base near Columbus that is expected to continue benefiting from major regional economic development. Together, population growth, rising sales tax revenues, and increasing property values contribute to a strong and positive economic outlook. While potential legislative changes at the State level could negatively affect this outlook, the County's current financial structure remains stable.

In preparing the County's 2026 budget, a variety of economic indicators and long-term priorities were carefully considered. The County Commissioners continued their conservative approach in developing the 2026 General Fund budget. While anticipating increases in salaries and benefits, driven by merit-based raises and union-negotiated agreements, the County also planned for capital projects and the delivery of critical services. Increases in departmental allocations and other operating expenses were minimized where possible. The 2026 General Fund budget, adopted in December 2025, totaled \$70.8 million, representing an approximate 5.4 percent decrease from the final 2025 budget. The Board of County Commissioners expects to update the 2026 budget as additional information becomes available regarding projects and operational needs.

Key allocations within the 2026 budget included increases in personal services and fringe benefits related to merit-based and negotiated wage adjustments; investments in information technology and cybersecurity; and funding for Visitation Center support, nutrition education, grant writing services, model zoning code development, and Veteran Services outreach programs. Guided by conservative fiscal management principles, the 2026 General Fund budget was adopted with a continued focus on essential services, strategic investments, and long-term financial stability.

In 2021 and 2022, the County received federal funding through the American Rescue Plan Act of 2021. These funds supported a variety of strategic community initiatives, including infrastructure improvements, social services, housing, workforce and economic development, and enhancements to County operations. Nearly all of these federal funds have now been expended or encumbered. Federal funding provided through the American Rescue Plan Act further strengthened the County's ability to invest in community priorities. The County concluded 2025 with a solid net position, reinforcing its financial resilience and ongoing commitment to responsible governance.

### **Requests for Information**

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 210 East Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <https://www.co.fairfield.oh.us/auditor/fc-financial-reports-ACFR-PAFR.html>.

# Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 198,257,532	\$ 47,112,538	\$ 245,370,070	\$ -
Cash and Cash Equivalents.....	-	-	-	498,105
Cash and Cash Equivalents in Segregated Accounts .....	617,357	1,266,829	1,884,186	-
Cash and Cash Equivalents with Fiscal Agents .....	780,352	-	780,352	-
Sales Taxes Receivable .....	8,521,855	-	8,521,855	-
Lodging Taxes Receivable .....	150,162	-	150,162	-
Internal Balances.....	(85,874)	85,874	-	-
Inventory Held for Resale .....	-	-	-	59,846
Materials and Supplies Inventory .....	916,624	343,254	1,259,878	-
Permissive Motor Vehicle License Tax Receivable .....	231,954	-	231,954	-
Accrued Interest Receivable .....	2,100,533	1,306	2,101,839	1,582
Intergovernmental Receivable .....	16,371,422	4,093	16,375,515	-
Prepaid Items .....	1,089,205	-	1,089,205	503
Accounts Receivable .....	2,842,922	2,869,094	5,712,016	22,093
Tax Increment Financing Receivable .....	1,573,706	-	1,573,706	-
Property Taxes Receivable .....	60,553,878	-	60,553,878	-
Notes Receivable .....	180,000	-	180,000	-
Loans Receivable .....	909,228	-	909,228	-
Leases Receivable .....	468,915	500,909	969,824	154,521
Special Assessments Receivable .....	469,063	79,682	548,745	-
Net OPEB Asset .....	6,830,541	153,858	6,984,399	-
Investment in Joint Venture .....	731,792	-	731,792	-
Capital Assets not Being Depreciated/Amortized .....	40,262,896	5,144,347	45,407,243	-
Capital Assets Being Depreciated/Amortized (Net of Accumulated Depreciation/Amortization) .....	220,781,481	55,655,795	276,437,276	27,004
Total Assets .....	564,555,544	113,217,579	677,773,123	763,654
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Charge on Refunding .....	6,737	37,512	44,249	-
Asset Retirement Obligations .....	70,015	584,759	654,774	-
Pension .....	18,546,196	415,600	18,961,796	-
OPEB .....	301,856	5,584	307,440	-
Total Deferred Outflows of Resources .....	18,924,804	1,043,455	19,968,259	-
<b>LIABILITIES</b>				
Accrued Wages and Benefits Payable.....	3,100,151	87,012	3,187,163	-
Employee Payroll Withholdings Payable.....	269,048	4,708	273,756	-
Matured Compensated Absences Payable.....	17,393	-	17,393	-
Intergovernmental Payable.....	2,057,152	51,351	2,108,503	3,061
Accounts Payable.....	3,202,455	211,286	3,413,741	42,995
Contracts Payable.....	1,782,513	20,542	1,803,055	-
Retainage Payable.....	913,597	69,042	982,639	-
Accrued Interest Payable.....	97,507	11,193	108,700	-
Unearned Revenue.....	139,123	-	139,123	-
Claims Payable.....	1,476,448	-	1,476,448	-
Customer Deposits Payable.....	-	1,199,945	1,199,945	-
Long-Term Liabilities:				
Due Within One Year .....	7,620,458	718,006	8,338,464	-
Due Within More Than One Year:				
Net Pension Liability .....	72,145,369	1,618,964	73,764,333	-
Other Amounts Due in More Than One Year .....	39,970,343	6,678,755	46,649,098	-
Total Liabilities .....	\$ 132,791,557	\$ 10,670,804	\$ 143,462,361	\$ 46,056

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes not Levied to Finance				
Current Year Operations .....	\$ 59,078,231	\$ -	\$ 59,078,231	\$ -
Payment in Lieu of Taxes not Intended to Finance				
Current Year Operations .....	1,573,706	-	1,573,706	-
Deferred Charge on Refunding .....	23,484	-	23,484	-
Leases .....	468,915	500,909	969,824	154,521
Pension .....	489,131	5,598	494,729	-
OPEB .....	1,409,773	30,772	1,440,545	-
Total Deferred Inflows of Resources .....	63,043,240	537,279	63,580,519	154,521
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	225,847,724	55,176,235	281,023,959	27,004
Restricted for:				
Capital Projects.....	3,193,038	-	3,193,038	-
Repairs and Replacements.....	-	500,000	500,000	-
OPEB.....	6,830,541	153,858	6,984,399	-
County Management.....	176,020	-	176,020	-
Real Estate Assessment and Delinquencies.....	6,149,606	-	6,149,606	-
Road, Bridge, and Culvert Projects.....	11,655,247	-	11,655,247	-
Ditch Maintenance and Bateson Beach.....	2,863,761	-	2,863,761	-
Developmental Disabilities.....	37,645,132	-	37,645,132	-
Mental Health.....	12,596,253	-	12,596,253	-
Children Services and Children's Trust.....	2,860,409	-	2,860,409	-
Child, Adult, and Senior Protective Services.....	28,067,343	-	28,067,343	-
Child Support Enforcement.....	5,538,936	-	5,538,936	-
Community Services and Workforce Investment Act.....	2,276,192	-	2,276,192	-
Sheriff, Corrections, Probation, 9-1-1, Victims of Crime, and Emergency Management and Homeland Security Services.....	3,710,511	-	3,710,511	-
Juvenile Court, Youth, and Indigent Services.....	957,183	-	957,183	-
Opioid Settlement .....	3,091,182	-	3,091,182	-
Dog and Kennel Services.....	218,752	-	218,752	-
Community Development Block Grant and Home Grant.....	1,415,919	-	1,415,919	-
Economic Development Assistance.....	1,919,729	-	1,919,729	-
Court Computer and Recovery Services.....	2,411,698	-	2,411,698	-
Litter Enforcement.....	133,266	-	133,266	-
Reese-Peters Home.....	75,589	-	75,589	-
Board of Election Services.....	65,469	-	65,469	-
Court Services.....	100,825	-	100,825	-
Unclaimed Monies.....	84,840	-	84,840	-
Public Transit.....	1,116,844	-	1,116,844	-
Unrestricted.....	26,643,542	47,222,858	73,866,400	536,073
Total Net Position.....	\$ 387,645,551	\$ 103,052,951	\$ 490,698,502	\$ 563,077

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2025

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
<b>Primary Government:</b>					
Governmental Activities:					
General Government:					
Legislative and Executive .....	\$ 26,366,842	\$ 10,880,340	\$ 267,684	\$ 361,333	\$ (14,857,485)
Intergovernmental .....	1,486,183	-	-	-	(1,486,183)
Judicial .....	9,418,691	2,808,118	1,488,369	-	(5,122,204)
Public Safety .....	31,255,960	4,230,478	2,099,000	123,664	(24,802,818)
Intergovernmental .....	599,511	-	635,796	-	36,285
External Portion .....	819,977	687,629	-	-	(132,348)
Public Works .....	17,142,614	1,451,200	8,172,135	2,953,772	(4,565,507)
Intergovernmental .....	54,547	-	-	-	(54,547)
External Portion .....	523,975	439,403	-	-	(84,572)
Health .....	37,378,677	1,247,142	10,320,380	2,199,437	(23,611,718)
External Portion .....	698,475	585,739	-	-	(112,736)
Human Services .....	44,672,415	9,261,042	19,986,814	-	(15,424,559)
External Portion .....	161,211	135,191	-	-	(26,020)
Urban Redevelopment and					
Housing .....	323,229	33,626	58,390	-	(231,213)
Intergovernmental .....	602,448	-	1,196,060	-	593,612
Transportation .....	4,860,958	2,260,020	2,555,568	144,924	99,554
Interest .....	1,083,434	-	-	-	(1,083,434)
Total Governmental Activities .....	<u>177,449,147</u>	<u>34,019,928</u>	<u>46,780,196</u>	<u>5,783,130</u>	<u>(90,865,893)</u>
Business-Type Activities:					
Sewer .....	5,140,948	6,559,552	250,000	1,930,860	3,599,464
Water .....	4,503,877	4,919,943	250,000	1,300,589	1,966,655
Total Business-Type Activities .....	<u>9,644,825</u>	<u>11,479,495</u>	<u>500,000</u>	<u>3,231,449</u>	<u>5,566,119</u>
Total Primary Government.....	<u>\$ 187,093,972</u>	<u>\$ 45,499,423</u>	<u>\$ 47,280,196</u>	<u>\$ 9,014,579</u>	<u>\$ (85,299,774)</u>
<b>Component Unit:</b>					
Fairfield County Airport Authority.....	<u>\$ 865,163</u>	<u>\$ 889,935</u>	<u>\$ 4,275</u>	<u>\$ -</u>	<u>\$ 29,047</u>

(continued)

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
<b>Changes in Net Position:</b>				
Net (Expense) Revenue .....	\$ (90,865,893)	\$ 5,566,119	\$ (85,299,774)	\$ 29,047
<b>General Revenues:</b>				
Property Taxes Levied for:				
General Purposes .....	\$ 14,271,904	\$ -	\$ 14,271,904	\$ -
Public Works .....	1,652,134	-	1,652,134	-
Health .....	24,797,686	-	24,797,686	-
Human Services .....	12,736,836	-	12,736,836	-
Permissive Real Property Transfer Taxes Levied for General Purposes .....	3,425,593	-	3,425,593	-
Permissive Motor Vehicle License Tax .....	2,852,809	-	2,852,809	-
Lodging Tax Levied for Public Works .....	718,443	-	718,443	-
Sales Taxes Levied for				
General Purposes .....	31,622,873	-	31,622,873	-
Grants and Entitlements not Restricted to Specific Programs.....	6,396,949	-	6,396,949	-
Unrestricted Investment Earnings and Other Interest .....	15,161,246	67,841	15,229,087	-
Unrestricted Donations .....	78,710	-	78,710	-
Gain on Sale of Capital Assets .....	-	41,307	41,307	-
In-Kind Contributions .....	-	-	-	37,984
Other .....	1,831,476	3,210	1,834,686	9,807
<b>Total General Revenues.....</b>	<b>115,546,659</b>	<b>112,358</b>	<b>115,659,017</b>	<b>47,791</b>
Increase in Net Position.....	24,680,766	5,678,477	30,359,243	76,838
Net Position Beginning of Year.....	362,964,785	97,374,474	460,339,259	486,239
Net Position End of Year.....	\$ 387,645,551	\$ 103,052,951	\$ 490,698,502	\$ 563,077

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2025

	General Fund	Developmental Disabilities Fund
<b>ASSETS</b>		
Equity in Pooled Cash and Cash Equivalents.....	\$ 61,195,736	\$ 39,071,387
Cash and Cash Equivalents in Segregated Accounts.....	386,641	-
Restricted Assets:		
Equity in Pooled Cash and Cash Equivalents.....	84,840	-
Receivables:		
Property Taxes .....	18,992,257	18,922,509
Lodging Taxes .....	-	-
Permissive Motor Vehicle License Tax .....	-	-
Sales Taxes .....	8,521,855	-
Payment in Lieu of Taxes .....	-	-
Accounts .....	186,054	2,449
Interfund .....	3,182,689	288
Special Assessments .....	-	-
Accrued Interest .....	2,028,992	-
Loans .....	-	-
Leases .....	468,915	-
Notes .....	180,000	-
Intergovernmental .....	4,003,692	1,303,235
Materials and Supplies Inventory.....	310,058	20,842
Prepaid Items.....	846,916	23,479
Total Assets.....	<u>\$ 100,388,645</u>	<u>\$ 59,344,189</u>
<b>LIABILITIES</b>		
Accounts Payable.....	\$ 885,182	\$ 362,394
Contracts Payable.....	-	-
Accrued Wages and Benefits Payable.....	1,575,169	437,679
Matured Compensated Absences Payable.....	17,393	-
Retainage Payable.....	-	-
Interfund Payable.....	46,300	59,212
Employee Payroll Withholdings Payable.....	185,542	26,063
Intergovernmental Payable.....	948,270	320,166
Unearned Revenue.....	-	-
Total Liabilities.....	<u>3,657,856</u>	<u>1,205,514</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes not Levied to Finance Current Year Operations.....	18,514,804	18,470,923
Payment in Lieu of Taxes not Intended to Finance Current Year Operations.....	-	-
Leases.....	468,915	-
Unavailable Revenue.....	7,186,309	1,503,251
Total Deferred Inflows of Resources.....	<u>26,170,028</u>	<u>19,974,174</u>
<b>FUND BALANCES</b>		
Nonspendable.....	1,241,814	44,321
Restricted.....	-	38,120,180
Committed.....	1,566,364	-
Assigned.....	4,152,121	-
Unassigned (Deficit).....	63,600,462	-
Total Fund Balances .....	<u>70,560,761</u>	<u>38,164,501</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances .....	<u>\$ 100,388,645</u>	<u>\$ 59,344,189</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>Child/Adult Protective Services Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 11,778,646	\$ 25,379,710	\$ 56,571,809	\$ 193,997,288
-	-	230,716	617,357
-	-	-	84,840
7,371,240	8,454,822	6,813,050	60,553,878
-	-	150,162	150,162
-	-	231,954	231,954
-	-	-	8,521,855
-	-	1,573,706	1,573,706
735	-	2,145,662	2,334,900
25,000	-	2,900,835	6,108,812
-	-	469,063	469,063
-	-	40,219	2,069,211
-	-	909,228	909,228
-	-	-	468,915
-	-	-	180,000
1,452,975	220,685	9,390,835	16,371,422
-	-	585,724	916,624
11,835	-	188,041	1,070,271
<u>\$ 20,640,431</u>	<u>\$ 34,055,217</u>	<u>\$ 82,201,004</u>	<u>\$ 296,629,486</u>
\$ 558,268	\$ -	\$ 1,359,762	\$ 3,165,606
902,612	-	879,901	1,782,513
53,208	-	1,034,095	3,100,151
-	-	-	17,393
417,296	-	496,301	913,597
288	73,039	5,850,478	6,029,317
1,704	-	55,739	269,048
26,036	-	762,680	2,057,152
-	-	139,123	139,123
<u>1,959,412</u>	<u>73,039</u>	<u>10,578,079</u>	<u>17,473,900</u>
7,193,416	8,250,500	6,648,588	59,078,231
-	-	1,573,706	1,573,706
-	-	-	468,915
940,936	425,007	7,749,436	17,804,939
<u>8,134,352</u>	<u>8,675,507</u>	<u>15,971,730</u>	<u>78,925,791</u>
11,835	-	773,765	2,071,735
10,534,832	25,306,671	47,786,348	121,748,031
-	-	3,788,887	5,355,251
-	-	3,577,194	7,729,315
-	-	(274,999)	63,325,463
<u>10,546,667</u>	<u>25,306,671</u>	<u>55,651,195</u>	<u>200,229,795</u>
<u>\$ 20,640,431</u>	<u>\$ 34,055,217</u>	<u>\$ 82,201,004</u>	<u>\$ 296,629,486</u>

# Fairfield County, Ohio

## RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES

December 31, 2025

<b>Total Fund Balances for Governmental Funds.....</b>		<b>\$ 200,229,795</b>
<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. ....		261,044,377
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds. ....		731,792
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Delinquent Property Taxes .....	\$ 1,475,647	
Lodging taxes .....	165	
Sales Taxes .....	3,281,507	
Charges for Services .....	286,399	
Licenses and Permits .....	169	
Fines, Forfeitures, and Settlements .....	1,796,537	
Intergovernmental .....	9,661,548	
Special Assessments .....	469,063	
Investment Earnings and Other Interest .....	818,475	
Other .....	15,429	17,804,939
An internal service fund is used by management to charge 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. ....		3,916,562
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. ....		(81,194)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds. ....		(97,507)
Deferred Outflows of Resources are not reported in the funds:		
Deferred Charges on Refunding .....	6,737	
Asset Retirement Obligation .....	70,015	76,752
Deferred Inflows of Resources represent deferred charges on refundings which is not reported in the funds. ....		(23,484)
Long-term liabilities, premiums, and asset retirement obligations are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds Payable and Unamortized Premiums .....	(24,330,692)	
Refunding Bonds Payable and Unamortized Premiums .....	(7,303,171)	
Long-Term Loans Payable .....	(75,000)	
Compensated Absences Payable .....	(14,144,726)	
Asset Retirement Obligation .....	(286,000)	
Leases Payable .....	(597,861)	
Subscription Payable .....	(853,351)	(47,590,801)
The net pension/OPEB assets and the net pension/OPEB liabilities are not due and payable in the current period; therefore, the assets, liabilities, and related deferred inflows/outflows are not reported in the governmental funds:		
Net OPEB Asset .....	6,830,541	
Deferred Outflows - Pension .....	18,546,196	
Deferred Outflows - OPEB .....	301,856	
Net Pension Liability .....	(72,145,369)	
Deferred Inflows - Pension .....	(489,131)	
Deferred Inflows - OPEB .....	(1,409,773)	(48,365,680)
<b>Net Position of Governmental Activities .....</b>		<b>\$ 387,645,551</b>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

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# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

For the Year Ended December 31, 2025

	General Fund	Developmental Disabilities Fund	(Formerly Nonmajor) Alcohol, Drug Addiction, and Mental Health Board Fund
<b>REVENUES</b>			
Property Taxes.....	\$ 14,225,306	\$ 17,928,260	\$ 6,981,072
Permissive Real Property Transfer Taxes.....	3,425,593	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	31,504,773	-	-
Charges for Services.....	10,641,738	594,927	-
Licenses and Permits.....	64,970	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines, Forfeitures, and Settlements.....	70,611	-	-
Intergovernmental.....	7,619,968	5,751,314	3,490,745
Special Assessments.....	-	-	-
Housing Rehabilitation.....	-	-	-
Investment Earnings and Other Interest.....	14,942,547	-	-
Rent and Leases.....	457,080	-	162,746
Donations.....	78,710	10,161	200
Other.....	230,204	145,956	202,409
Total Revenues.....	<u>83,261,500</u>	<u>24,430,618</u>	<u>10,837,172</u>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Legislative and Executive .....	20,867,579	-	-
Judicial .....	8,241,633	-	-
Public Safety .....	26,945,707	-	-
Public Works .....	-	-	-
Health .....	681,497	23,795,302	17,254,572
Human Services .....	1,241,449	-	-
Urban Redevelopment and Housing .....	-	-	-
Transportation .....	-	-	-
Other .....	184,451	-	-
Intergovernmental.....	1,467,583	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement .....	232,665	80,622	-
Interest .....	45,720	9,328	-
Total Expenditures.....	<u>59,908,284</u>	<u>23,885,252</u>	<u>17,254,572</u>
Excess of Revenues Over (Under) Expenditures.....	<u>23,353,216</u>	<u>545,366</u>	<u>(6,417,400)</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Sale of Capital Assets.....	19,378	-	-
Inception of Lease.....	195,453	-	-
Inception of Subscription.....	663,513	-	-
Transfers In.....	13,620	-	-
Transfers Out.....	(12,423,622)	(2,428,716)	-
Total Other Financing Sources (Use).....	<u>(11,531,658)</u>	<u>(2,428,716)</u>	<u>-</u>
Net Change in Fund Balances .....	<u>11,821,558</u>	<u>(1,883,350)</u>	<u>(6,417,400)</u>
Fund Balances Beginning of Year as Previously Reported.....	58,739,203	40,047,851	-
Adjustments:			
Changes from Nonmajor Fund to Major Fund - See Note 3.....	-	-	16,964,067
Adjusted Fund Balances Beginning of Year.....	<u>58,739,203</u>	<u>40,047,851</u>	<u>16,964,067</u>
Fund Balances End of Year.....	<u>\$ 70,560,761</u>	<u>\$ 38,164,501</u>	<u>\$ 10,546,667</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

<b>Child/Adult Protective Services Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 8,007,612	\$ 6,448,597	\$ 53,590,847
-	-	3,425,593
-	718,852	718,852
-	-	31,504,773
-	17,833,918	29,070,583
-	451,673	516,643
-	2,852,809	2,852,809
-	615,455	686,066
462,710	41,374,004	58,698,741
-	361,662	361,662
-	33,376	33,376
-	230,176	15,172,723
-	-	619,826
-	149,214	238,285
-	701,447	1,280,016
<u>8,470,322</u>	<u>71,771,183</u>	<u>198,770,795</u>
-	4,483,802	25,351,381
-	772,441	9,014,074
-	2,758,181	29,703,888
-	13,774,008	13,774,008
-	4,118,592	45,849,963
7,840,668	34,461,221	43,543,338
-	323,229	323,229
-	4,383,039	4,383,039
-	-	184,451
-	1,275,106	2,742,689
-	17,295,919	17,295,919
-	1,717,955	2,031,242
-	1,100,776	1,155,824
<u>7,840,668</u>	<u>86,464,269</u>	<u>195,353,045</u>
<u>629,654</u>	<u>(14,693,086)</u>	<u>3,417,750</u>
-	1,000	20,378
-	264,232	459,685
-	63,385	726,898
-	15,666,684	15,680,304
-	(827,966)	(15,680,304)
-	15,167,335	1,206,961
<u>629,654</u>	<u>474,249</u>	<u>4,624,711</u>
24,677,017	72,141,013	195,605,084
-	(16,964,067)	-
<u>24,677,017</u>	<u>55,176,946</u>	<u>195,605,084</u>
<u>\$ 25,306,671</u>	<u>\$ 55,651,195</u>	<u>\$ 200,229,795</u>

# Fairfield 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, 2025

**Net Change in Fund Balances - Total Governmental Funds.....** \$ 4,624,711

*Amounts reported for governmental activities in the Statement of Activities are different because:*

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 and reported as depreciation/amortization expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period:

Capital Asset Additions .....	33,594,922	
Capital Contributions .....	207,853	
Current Year Depreciation/Amortization .....	<u>(12,704,956)</u>	21,097,819

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the loss on disposal of assets:

Proceeds from Sale of Capital Assets .....	(20,378)	
Loss on Disposal of Capital Assets .....	<u>(335,883)</u>	(356,261)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Delinquent Property Taxes .....	(132,287)	
Lodging Taxes .....	(409)	
Sales Taxes .....	118,100	
Charges for Services .....	165,582	
Licenses and Permits .....	(23)	
Fines, Forfeitures, and Settlements .....	635,435	
Intergovernmental .....	(332,789)	
Special Assessments .....	82,816	
Investment Earnings and Other Interest .....	120,906	
Other .....	<u>(100,842)</u>	556,489

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the Statement of Activities .....

(104,423)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

General Obligation Bonds .....	1,324,000	
Refunding Bonds .....	279,000	
Long-Term Loans Payable .....	50,000	
Leases Payable .....	203,815	
Subscription Payable .....	<u>174,427</u>	\$ 2,031,242

(continued)

# Fairfield County, Ohio

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2025

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 Payable .....		\$ 216,766
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Amortization of Deferred Charges on Refunding .....	(447)	
Amortization of Asset Retirement Obligation .....	(3,890)	
Accrued Interest Payable .....	1,565	
Amortization on Premium of General Obligation Bonds .....	49,511	
Amortization on Premium of Refunding Bonds .....	21,761	68,500
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:		
Change in Net Position .....		(2,803,257)
Internal Balances .....		46,104
Inception of Lease and Subscription are reported as other financing sources in the governmental funds but the inception increases long-term liabilities on the Statement of Net Position .....		
		(1,186,583)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension .....	7,911,261	
OPEB .....	93,336	8,004,597
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:		
Pension .....	(9,690,042)	
OPEB .....	2,175,104	(7,514,938)
<b>Change in Net Position of Governmental Activities.....</b>		<b>\$ 24,680,766</b>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 13,700,000	\$ 13,704,881	\$ 14,140,889	\$ 436,008
Permissive Real Property Transfer Taxes.....	2,362,000	3,238,390	3,527,636	289,246
Sales Taxes.....	28,233,000	30,000,000	31,143,784	1,143,784
Charges for Services.....	9,053,500	9,316,792	10,604,331	1,287,539
Licenses and Permits.....	71,000	71,000	63,017	(7,983)
Fines, Forfeitures, and Settlements.....	33,000	35,000	160,722	125,722
Intergovernmental.....	6,342,000	6,739,000	7,724,517	985,517
Interest.....	7,975,000	8,882,785	10,466,275	1,583,490
Rent and Leases.....	100,000	180,000	504,268	324,268
Donations.....	-	-	78,710	78,710
Other.....	56,021	60,021	288,968	228,947
Total Revenues.....	<u>67,925,521</u>	<u>72,227,869</u>	<u>78,703,117</u>	<u>6,475,248</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	24,859,838	24,578,685	22,579,667	1,999,018
Judicial .....	9,290,812	9,261,571	8,470,237	791,334
Public Safety .....	28,709,326	28,608,860	27,742,146	866,714
Health .....	1,446,248	1,139,103	1,134,763	4,340
Human Services .....	2,306,032	2,027,358	1,425,400	601,958
Other .....	1,860,583	1,901,880	1,652,034	249,846
Total Expenditures.....	<u>68,472,839</u>	<u>67,517,457</u>	<u>63,004,247</u>	<u>4,513,210</u>
Excess of Revenues Over (Under) Expenditures .....	<u>(547,318)</u>	<u>4,710,412</u>	<u>15,698,870</u>	<u>10,988,458</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	-	-	19,378	19,378
Advances In.....	-	-	2,839,698	2,839,698
Advances Out.....	-	-	(1,612,643)	(1,612,643)
Transfers In.....	-	-	13,620	13,620
Transfers Out.....	(8,760,497)	(12,896,369)	(12,423,622)	472,747
Total Other Financing Sources (Uses).....	<u>(8,760,497)</u>	<u>(12,896,369)</u>	<u>(11,163,569)</u>	<u>1,732,800</u>
Net Change in Fund Balance .....	(9,307,815)	(8,185,957)	4,535,301	12,721,258
Fund Balance Beginning of Year .....	44,502,563	44,502,563	44,502,563	-
Prior Year Encumbrances Appropriated.....	3,874,616	3,874,616	3,874,616	-
Fund Balance End of Year .....	<u>\$ 39,069,364</u>	<u>\$ 40,191,222</u>	<u>\$ 52,912,480</u>	<u>\$ 12,721,258</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DEVELOPMENTAL DISABILITIES FUND

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 17,084,000	\$ 17,084,000	\$ 17,982,358	\$ 898,358
Charges for Services.....	580,600	580,600	574,627	(5,973)
Intergovernmental.....	5,009,800	5,009,800	5,697,708	687,908
Donations.....	-	-	7,161	7,161
Other.....	-	-	145,956	145,956
Total Revenues.....	<u>22,674,400</u>	<u>22,674,400</u>	<u>24,407,810</u>	<u>1,733,410</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Developmental Disabilities:				
Personal Services .....	9,245,900	9,245,900	8,648,049	597,851
Fringe Benefits .....	4,259,795	4,259,795	3,828,486	431,309
Contractual Services .....	6,306,349	6,168,171	5,248,795	919,376
Materials and Supplies .....	391,455	378,467	252,672	125,795
Capital Outlay .....	597,796	1,121,831	986,229	135,602
Other .....	7,298,011	7,103,434	6,685,966	417,468
Total Expenditures.....	<u>28,099,306</u>	<u>28,277,598</u>	<u>25,650,197</u>	<u>2,627,401</u>
Excess of Revenues Under Expenditures.....	(5,424,906)	(5,603,198)	(1,242,387)	4,360,811
<b>OTHER FINANCING USE</b>				
Transfers Out.....	<u>(100,000)</u>	<u>(2,428,716)</u>	<u>(2,428,716)</u>	-
Net Change in Fund Balance .....	(5,524,906)	(8,031,914)	(3,671,103)	4,360,811
Fund Balance Beginning of Year .....	38,589,659	38,589,659	38,589,659	-
Prior Year Encumbrances Appropriated.....	<u>1,659,814</u>	<u>1,659,814</u>	<u>1,659,814</u>	-
Fund Balance End of Year .....	<u>\$ 34,724,567</u>	<u>\$ 32,217,559</u>	<u>\$ 36,578,370</u>	<u>\$ 4,360,811</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND**  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 7,117,008	\$ 7,117,008	\$ 7,002,135	\$ (114,873)
Intergovernmental.....	5,214,913	5,214,913	3,841,201	(1,373,712)
Rent and Leases.....	162,833	162,833	162,746	(87)
Donations.....	-	-	200	200
Other.....	176,623	176,623	220,679	44,056
Total Revenues.....	<u>12,671,377</u>	<u>12,671,377</u>	<u>11,226,961</u>	<u>(1,444,416)</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services .....	975,844	975,844	969,990	5,854
Fringe Benefits .....	371,916	381,916	375,379	6,537
Contractual Services .....	9,165,788	9,741,104	9,520,087	221,017
Materials and Supplies .....	12,100	12,100	4,273	7,827
Capital Outlay .....	6,280,326	6,287,949	6,244,485	43,464
Other .....	-	11,000	10,678	322
Total Expenditures.....	<u>16,805,974</u>	<u>17,409,913</u>	<u>17,124,892</u>	<u>285,021</u>
Net Change in Fund Balance.....	(4,134,597)	(4,738,536)	(5,897,931)	(1,159,395)
Fund Balance Beginning of Year.....	14,295,380	14,295,380	14,295,380	-
Prior Year Encumbrances Appropriated.....	1,883,220	1,883,220	1,883,220	-
Fund Balance End of Year.....	<u>\$ 12,044,003</u>	<u>\$ 11,440,064</u>	<u>\$ 10,280,669</u>	<u>\$ (1,159,395)</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes.....	\$ 7,525,000	\$ 7,565,900	\$ 8,031,766	\$ 465,866
Intergovernmental.....	400,000	446,600	462,710	16,110
Total Revenues.....	<u>7,925,000</u>	<u>8,012,500</u>	<u>8,494,476</u>	<u>481,976</u>
<b>EXPENDITURES</b>				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services .....	400,000	400,000	316,489	83,511
Fringe Benefits .....	150,000	150,000	142,857	7,143
Contractual Services .....	<u>7,255,500</u>	<u>10,955,500</u>	<u>7,269,705</u>	<u>3,685,795</u>
Total Expenditures.....	<u>7,805,500</u>	<u>11,505,500</u>	<u>7,729,051</u>	<u>3,776,449</u>
Net Change in Fund Balance.....	119,500	(3,493,000)	765,425	4,258,425
Fund Balance Beginning of Year.....	<u>24,353,474</u>	<u>24,353,474</u>	<u>24,353,474</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 24,472,974</u>	<u>\$ 20,860,474</u>	<u>\$ 25,118,899</u>	<u>\$ 4,258,425</u>

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF FUND NET POSITION PROPRIETARY FUNDS

December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>ASSETS</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 29,220,526	\$ 16,476,981	\$ 45,697,507	\$ 4,175,404
Cash and Cash Equivalents				
in Segregated Accounts .....	714,198	552,631	1,266,829	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	780,352
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents .....	215,085	-	215,085	-
Receivables:				
Accounts .....	1,612,055	1,257,039	2,869,094	508,022
Interfund .....	2,519	2,161	4,680	15,590
Leases .....	-	500,909	500,909	-
Accrued Interest .....	502	804	1,306	31,322
Intergovernmental .....	2,960	1,133	4,093	-
Materials and Supplies Inventory.....	155,117	188,137	343,254	-
Prepaid Items.....	-	-	-	18,934
Total Current Assets.....	<u>31,922,962</u>	<u>18,979,795</u>	<u>50,902,757</u>	<u>5,529,624</u>
<b>Noncurrent Assets:</b>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents .....	1,193,935	6,011	1,199,946	-
Special Assessment Receivable .....	60,555	19,127	79,682	-
Net OPEB Asset .....	76,929	76,929	153,858	-
Capital Assets Not Being Depreciated .....	1,177,447	3,966,900	5,144,347	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation) .....	32,540,817	23,114,978	55,655,795	-
Total Noncurrent Assets.....	<u>35,049,683</u>	<u>27,183,945</u>	<u>62,233,628</u>	<u>-</u>
Total Assets.....	<u>66,972,645</u>	<u>46,163,740</u>	<u>113,136,385</u>	<u>5,529,624</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Charge on Refunding .....	18,756	18,756	37,512	-
Asset Retirement Obligation .....	584,759	-	584,759	-
Pension .....	207,800	207,800	415,600	-
OPEB .....	2,792	2,792	5,584	-
Total Deferred Outflows of Resources .....	<u>814,107</u>	<u>229,348</u>	<u>1,043,455</u>	<u>-</u>

(continued)

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS

(Continued)

December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts Payable .....	\$ 117,079	\$ 94,207	\$ 211,286	\$ 36,849
Contracts Payable .....	10,271	10,271	20,542	-
Accrued Wages and Benefits Payable .....	44,381	42,631	87,012	-
Retainage Payable .....	14,000	55,042	69,042	-
Interfund Payable .....	-	-	-	99,765
Intergovernmental Payable .....	33,176	18,175	51,351	-
Accrued Interest Payable .....	6,377	4,816	11,193	-
Claims payable .....	-	-	-	1,476,448
Employee Payroll Withholdings Payable .....	3,005	1,703	4,708	-
Current Portion of:				
Compensated Absences Payable .....	118,831	93,757	212,588	-
Subscription Payable .....	12,245	12,245	24,490	-
OPWC Loans Payable .....	-	6,662	6,662	-
OWDA Loans Payable .....	69,314	69,952	139,266	-
General Obligation Bonds Payable .....	192,500	142,500	335,000	-
Total Current Liabilities .....	621,179	551,961	1,173,140	1,613,062
<b>Noncurrent Liabilities:</b>				
Customer Deposits Payable From				
Restricted Assets .....	1,193,934	6,011	1,199,945	-
Compensated Absences .....	134,320	93,383	227,703	-
Subscription Payable .....	12,857	12,857	25,714	-
OWDA Loans Payable .....	109,183	1,125,257	1,234,440	-
General Obligation Bonds Payable .....	2,312,303	1,843,595	4,155,898	-
Asset Retirement Obligation .....	1,035,000	-	1,035,000	-
Net Pension Liability .....	809,482	809,482	1,618,964	-
Total Noncurrent Liabilities .....	5,607,079	3,890,585	9,497,664	-
Total Liabilities .....	6,228,258	4,442,546	10,670,804	1,613,062
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Leases .....	-	500,909	500,909	-
Pension .....	2,799	2,799	5,598	-
OPEB .....	15,386	15,386	30,772	-
Total Deferred Inflows of Resources .....	18,185	519,094	537,279	-
<b>NET POSITION</b>				
Net Investment in Capital Assets .....	31,298,561	23,877,674	55,176,235	-
Restricted for:				
Repairs and Replacements .....	250,000	250,000	500,000	-
Pension Plan .....	76,929	76,929	153,858	-
Unrestricted .....	29,914,819	17,226,845	47,141,664	3,916,562
Total Net Position .....	\$ 61,540,309	\$ 41,431,448	102,971,757	\$ 3,916,562
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time.				
Net position of business-type activities			81,194	
			\$ 103,052,951	

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS**

For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>OPERATING REVENUES:</b>				
Charges for Services .....	\$ 6,559,552	\$ 4,897,938	\$ 11,457,490	\$ 18,526,983
Leases .....	-	22,005	22,005	-
Total Operating Revenues .....	<u>6,559,552</u>	<u>4,919,943</u>	<u>11,479,495</u>	<u>18,526,983</u>
<b>OPERATING EXPENSES:</b>				
Personal Services .....	843,821	755,883	1,599,704	-
Fringe Benefits .....	324,300	288,468	612,768	-
Contractual Services .....	2,317,909	1,345,018	3,662,927	1,262,641
Materials and Supplies .....	200,232	781,673	981,905	288
Claims .....	-	-	-	20,829,935
Other Operating Expenses .....	-	2,584	2,584	-
Depreciation/Amortization .....	1,287,333	1,230,350	2,517,683	-
Total Operating Expenses .....	<u>4,973,595</u>	<u>4,403,976</u>	<u>9,377,571</u>	<u>22,092,864</u>
Operating Income (Loss) .....	<u>1,585,957</u>	<u>515,967</u>	<u>2,101,924</u>	<u>(3,565,881)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Investment Earnings and Other Interest .....	24,178	27,853	52,031	110,322
Gain on Sale of Capital Assets .....	20,049	21,258	41,307	-
Intergovernmental .....	250,000	250,000	500,000	-
Interest Expense .....	(118,775)	(86,565)	(205,340)	-
Other Non-Operating Revenues .....	3,064	146	3,210	652,302
Total Non-Operating Revenues (Expenses) .....	<u>178,516</u>	<u>212,692</u>	<u>391,208</u>	<u>762,624</u>
Gain (Loss) Before Capital Contributions.....	1,764,473	728,659	2,493,132	(2,803,257)
Capital Contributions .....	<u>1,930,860</u>	<u>1,300,589</u>	<u>3,231,449</u>	<u>-</u>
Change in Net Position .....	3,695,333	2,029,248	5,724,581	(2,803,257)
Net Position Beginning of Year.....	<u>57,844,976</u>	<u>39,402,200</u>	<u>97,247,176</u>	<u>6,719,819</u>
Net Position End of Year .....	<u>\$ 61,540,309</u>	<u>\$ 41,431,448</u>	<u>\$ 102,971,757</u>	<u>\$ 3,916,562</u>
Adjustment to the change in net position for the net effect of the current year activity between the internal service fund and the enterprise funds.				
Change in net position of business-type activities			\$ (46,104)	
			<u>\$ 5,678,477</u>	

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers.....	\$ 6,519,910	\$ 4,848,078	\$ 11,367,988	\$ -
Cash Received from Transactions with Other Funds.....	-	-	-	16,679,021
Cash Received from Transactions for Outside Organizations.....	-	-	-	1,847,962
Cash Payments for Employee Services and Benefits .....	(995,082)	(937,251)	(1,932,333)	-
Cash Payments for Goods and Services.....	(2,489,323)	(2,120,882)	(4,610,205)	(1,290,696)
Cash Payments for Claims.....	-	-	-	(20,843,202)
Cash Payments for Transactions with Other Funds.....	(185,915)	(160,682)	(346,597)	-
Other Operating Expenses.....	-	(2,584)	(2,584)	-
Other Non-Operating Revenues.....	3,364	722	4,086	489,783
Customer Deposits Received.....	141,361	-	141,361	-
Customer Deposits Returned.....	(66,000)	-	(66,000)	-
Net Cash Provided by (Used for) Operating Activities.....	<u>2,928,315</u>	<u>1,627,401</u>	<u>4,555,716</u>	<u>(3,117,132)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental.....	<u>250,000</u>	<u>250,000</u>	<u>500,000</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Tap-In Fees.....	1,091,120	944,178	2,035,298	-
Sale of Capital Assets.....	21,258	21,258	42,516	-
Special Assessments .....	11,010	4,224	15,234	-
Leases.....	-	22,005	22,005	-
Leases Interest.....	-	15,386	15,386	-
Acquisition of Capital Assets.....	(956,407)	(743,326)	(1,699,733)	-
Capital Grants from Other Funds.....	640,107	221,536	861,643	-
Principal Paid on Subscription.....	(11,661)	(11,661)	(23,322)	-
Principal Paid on OWDA Loan.....	(109,142)	(68,664)	(177,806)	-
Principal Paid on OPWC Loan.....	-	(9,992)	(9,992)	-
Principal Paid on General Obligation Bonds.....	(674,000)	(360,000)	(1,034,000)	-
Interest Paid on Subscription .....	(1,539)	(1,539)	(3,078)	-
Interest Paid on OWDA Loan.....	(10,399)	(14,842)	(25,241)	-
Interest Paid on General Obligation Bonds.....	(87,847)	(64,145)	(151,992)	-
Net Cash Used for Capital and Related Financing Activities .....	<u>(87,500)</u>	<u>(45,582)</u>	<u>(133,082)</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>				
Investment Earnings and Other Interest.....	<u>22,930</u>	<u>12,881</u>	<u>35,811</u>	<u>147,561</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	3,113,745	1,844,700	4,958,445	(2,969,571)
Cash and Cash Equivalents Beginning of Year.....	<u>28,229,999</u>	<u>15,190,923</u>	<u>43,420,922</u>	<u>7,925,327</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 31,343,744</u>	<u>\$ 17,035,623</u>	<u>\$ 48,379,367</u>	<u>\$ 4,955,756</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

(Continued)

For the Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Total Enterprise Funds	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ 1,585,957	\$ 515,967	\$ 2,101,924	\$ (3,565,881)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Other Non-Operating Revenues .....	3,064	146	3,210	652,302
Depreciation/Amortization Expense .....	1,287,333	1,230,350	2,517,683	-
(Increases) Decreases in Assets:				
Accounts Receivable .....	(38,596)	(47,403)	(85,999)	(18,256)
Intergovernmental Receivable .....	309	(826)	(517)	-
Interfund Receivable .....	(1,055)	(1,055)	(2,110)	-
Materials and Supplies Inventory .....	11,575	14,518	26,093	-
Prepaid Items .....	403	8,992	9,395	(18,934)
Net OPEB Asset .....	(14,498)	(14,498)	(28,996)	-
Decrease in Deferred Outflows - Asset Retirement Obligation .....	25,767	-	25,767	-
Decrease in Deferred Outflows - Pension .....	73,994	73,994	147,988	-
Decrease in Deferred Outflows - OPEB .....	26,682	26,682	53,364	-
Increases (Decreases) in Liabilities:				
Accounts Payable .....	50,651	(27,697)	22,954	(16,289)
Contracts Payable .....	(33,097)	10,271	(22,826)	-
Accrued Wages and Benefits Payable .....	6,300	6,157	12,457	-
Compensated Absences Payable .....	(18,310)	(60,300)	(78,610)	-
Interfund Payable .....	(440)	(440)	(880)	7,456
Intergovernmental Payable .....	(24,180)	4,352	(19,828)	-
Customer Deposits .....	75,361	-	75,361	-
Claims Payable .....	-	-	-	(157,530)
Employee Payroll Withholdings Payable .....	862	(37)	825	-
Net Pension Liability .....	75,754	75,754	151,508	-
Decrease in Deferred Inflows - Leases .....	-	(22,005)	(22,005)	-
Decrease in Deferred Inflows - Pension .....	(127,638)	(127,638)	(255,276)	-
Decrease in Deferred Inflows - OPEB .....	(37,883)	(37,883)	(75,766)	-
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ 2,928,315</u>	<u>\$ 1,627,401</u>	<u>\$ 4,555,716</u>	<u>\$ (3,117,132)</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 29,220,526	\$ 16,476,981	\$ 45,697,507	\$ 4,175,404
Cash and Cash Equivalents in Segregated Accounts.....	714,198	552,631	1,266,829	-
Cash and Cash Equivalents with Fiscal Agent.....	-	-	-	780,352
Current Assets: Restricted Assets -				
Equity in Pooled Cash and Cash Equivalents.....	215,085	-	215,085	-
Noncurrent Assets: Restricted Assets -				
Equity in Pooled Cash and Cash Equivalents.....	1,193,935	6,011	1,199,946	-
Total Cash and Cash Equivalents at End of Year.....	<u>\$ 31,343,744</u>	<u>\$ 17,035,623</u>	<u>\$ 48,379,367</u>	<u>\$ 4,955,756</u>
<b>Noncash Capital Financing Activities:</b>				
Change in Unrecorded Cash for Tap-In Fees.....	\$ 41,092	\$ 26,110	\$ 67,202	\$ -
Change in Unrecorded Cash for Utility Deposits.....	500	-	500	-
Change in Unrecorded Cash for Charges for Services.....	(63)	41,115	41,052	-
Change in Unrecorded Cash for Employee Payroll Withholdings.....	862	(37)	825	-
Change in Unrecorded Cash for Other Non-Operating Revenues.....	-	(3,209)	(3,209)	-
Changes in Accounts Receivable for Tap-In Fees.....	(1,200)	(30,822)	(32,022)	-
Contributions of Sewer and Water Lines from Developers.....	374,037	165,697	539,734	-
Acquisition of Capital Assets - Accounts Payable Prior Year.....	493,982	-	493,982	-
Acquisition of Capital Assets - Accounts Payable Current Year.....	(14,000)	(55,042)	(69,042)	-

The accompanying Notes to the Basic Financial Statements are an integral part of this statement.

# Fairfield County, Ohio

## STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS

December 31, 2025

### ASSETS

Equity in Pooled Cash and Cash Equivalents .....	\$	23,527,701
Cash and Cash Equivalents in Segregated Accounts .....		2,231,264
Receivables:		
Property Taxes .....		289,832,110
Accounts .....		1,388,244
Special Assessments .....		764,195
Intergovernmental .....		5,296,716
Tax Increment Financing Receivable .....		7,448,854
Total Assets .....		<u>330,489,084</u>

### LIABILITIES

Accounts Payable .....		738,922
Intergovernmental Payable .....		15,671,029
Total Liabilities .....		<u>16,409,951</u>

### DEFERRED INFLOWS OF RESOURCES

Property Taxes not Levied to Finance Current Year Operations .....		283,174,617
Payment in Lieu of Taxes not Intended to Finance Current Year Operations .....		7,448,854
Total Deferred Inflows of Resources .....		<u>290,623,471</u>

### NET POSITION

Restricted for Individuals, Organizations, and Other Governments .....	\$	<u>23,455,662</u>
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*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*

# Fairfield County, Ohio

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2025

### ADDITIONS

Intergovernmental .....	\$ 23,559,173
Amounts Received as Fiscal Agent .....	18,451,973
Licenses, Permits, and Fees for Other Governments .....	2,473,194
Fines, Forfeitures, and Settlements for Other Governments .....	84,067,715
Property Tax Collections for Other Governments .....	225,315,671
Tax Increment Financing Collections for Other Governments .....	6,641,703
Sheriff Sale Collections for Other Governments .....	173,707
Amounts Received for Others .....	6,521,697
Other .....	347,140
Total Additions .....	<u>367,551,973</u>

### DEDUCTIONS

Distributions as Fiscal Agent .....	17,536,454
Distributions of State Funds to Other Governments .....	23,559,173
Distributions to the State of Ohio .....	400,662
Licenses and Permits and Fees Distributions to Other Governments .....	1,951,523
Fines, Forfeitures, and Settlements Distributions to Other Governments .....	83,943,266
Property Tax Distributions to Other Governments .....	225,259,840
Tax Increment Financing to Other Governments .....	6,641,703
Special Assessment Distributions to Other Governments .....	132,589
Sheriff Sale Distributions to Other Governments .....	168,588
Distributions to Individuals .....	7,010,625
Total Deductions .....	<u>366,604,423</u>
Increase in Fiduciary Net Position .....	947,550
Net Position Beginning of Year .....	<u>22,508,112</u>
Net Position End of Year .....	<u>\$ 23,455,662</u>

*The accompanying Notes to the Basic Financial Statements are an integral part of this statement.*

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**NOTE 1 - REPORTING ENTITY**

Fairfield County, Ohio (The County) was created in 1800. A three-member Board of Commissioners, elected by the voters of the County, governs the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures and serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

**Reporting Entity**

The reporting entity is composed of the primary government, component units, and other organizations that are included to help ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Fairfield County, this includes the Board of Developmental Disabilities; the Alcohol, Drug Addiction, and Mental Health Board; and all departments and activities that are directly operated by the elected County officials.

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 program's governing board and (1) the County is able to significantly influence the programs of services performed or provided by the organization; or (2) the County is legally entitled to or can access the organization's 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 the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

**Discretely Presented Component Unit.** The component unit column in the basic financial statements includes the financial data of the County's discretely presented component unit, Fairfield County Airport Authority. The separate discrete column labeled "Component Unit" emphasizes this organization's separateness from the County's primary government.

**Fairfield County Airport Authority.** The Fairfield County Airport Authority (Airport Authority) operates under a board of seven members, all of which are appointed by the Fairfield County Commissioners. The Airport Authority was created under Section 308.03 of the Ohio Revised Code by resolution of the Fairfield County Commissioners. The Airport Authority is responsible for the safe and efficient operation and maintenance of the Fairfield County Airport. Due to the imposition of will exerted by the County, the financial burden of the Airport Authority on the County, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The County Auditor is the fiscal agent of the Airport Authority. The nature and significance of the relationship between the primary government and the Airport Authority is such that exclusion would cause the reporting entity's financial statements to be misleading. The Airport Authority operates on a year ending December 31. As a result, financial information will be presented in the discretely presented component unit column for the Airport Authority. For separately issued financial statements, write to Fairfield County Airport Authority 3430 Old Columbus Road NW, Lancaster, Ohio 43130.

**Fairfield County Transportation Improvement District.** The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The Transportation Improvement District was created under Section 5540.02(c) (2) of the Ohio Revised Code. The purpose of the Transportation Improvement District is to improve the transportation system in Fairfield County in order to contribute to the creation or preservations of jobs. The Transportation Improvement District generates revenues from interest and public and private contributions. The County may impose its will on the organization and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Transportation Improvement District. Financial statements can be obtained by writing to the Fairfield County Transportation Improvement District 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

**Fairfield County Port Authority.** The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Sections 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2025, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority. Financial statements can be obtained by writing to the Fairfield County Port Authority 210 East Main Street, Fourth Floor, Lancaster, Ohio 43130.

**Fairfield County Land Reutilization Corporation.** The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Sections 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling, and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. During 2025, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank. Financial statements can be obtained by writing to the Fairfield County Land Reutilization Corporation 210 East Main Street, First Floor, Lancaster, Ohio 43130.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and agencies is presented as custodial funds within the County's financial statements.

**Fairfield County Department of Health** is governed by a five-member board of health, which oversees the operation of the health department and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

**Fairfield County Soil and Water Conservation District** is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation

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District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

**Fairfield 33 Development** is a board of private and public entities within the United States Route 33 corridor within Fairfield County. It is established as a separate entity for the purpose of development and a liaison for businesses interested in the area. Board members adopt their own budget, authorize expenditures, and do not rely on the County to finance deficits.

**Jointly Governed, Related Organizations, Joint Ventures, and Risk Sharing Pools.** The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Risk Sharing Pools. These organizations are presented in Notes 22 through 25. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Central Ohio Rural Planning Organization
Fairfield County Multi-System Youth Committee	Fairfield County District Library
Fairfield County Visitors and Convention Bureau	Fairfield County Park District
Mid-East Ohio Regional Council (MEORC)	Fairfield Metropolitan Housing Authority
Fairfield County Family and Children First Council	Fairfield County Regional Planning Commission
Lancaster-Fairfield Community Action Agency	Fairfield, Hocking, Licking, and Perry Multi-County Detention District
Area 20 Workforce Development Board	County Risk Sharing Authority, Inc. (CORSA)
South Central Major Crimes Unit	County Commissioners Association of Ohio (CCAO)
Perry Multi-County Juvenile Facility	Workers' Compensation Group Retrospective Rating Program

The Fairfield County Family and Children First Council; the Area 20 Workforce Development Board; the South Central Major Crimes Unit; the Fairfield County Park District; the Fairfield County Regional Planning Commission; and the Fairfield, Hocking, Licking, and Perry Multi-County Detention District are presented as custodial funds of the County because the County Auditor is the fiscal agent for these organizations.

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

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

**Basis of Presentation**

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

**Government-Wide Financial Statements.** The 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 fiduciary funds. 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

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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, and interest earned on grants that is required to be used to support 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 and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

### **Fund Accounting**

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

**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 County reports the following major governmental funds:

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

**Developmental Disabilities Fund.** The Developmental Disabilities Fund accounts for the operation of services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is provided to support individuals living in the community. A county-wide property tax levy, along with federal and state grants, provides the majority of revenues for this fund.

**Alcohol, Drug Addiction, and Mental Health Board Fund.** The Alcohol, Drug Addiction, and Mental Health Fund accounts for the proceeds of the county-wide property tax levy, along with federal and State grants that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public. On the Statement of Revenues, Expenditures, and Changes in Fund Balances, it is presented as a formerly nonmajor fund, as it now meets the quantitative threshold to be a major fund. The 2025 fund balance beginning of year as previously reported is presented as "-" to indicate this amount is included with the nonmajor funds.

**Child/Adult Protective Services Fund.** The Child/Adult Protective Services Fund accounts for restricted tax levy monies and intergovernmental homestead and rollback monies used for protective services for children and adults 60 and older.

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

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

**Enterprise Funds.** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is a description of the County's major and nonmajor enterprise funds:

**Sewer Fund.** This enterprise fund accounts for sewer services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

**Water Fund.** This enterprise fund accounts for water services provided to individuals and commercial users. The cost of providing these services are financed primarily through user charges.

**Internal Service Fund.** The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan.

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

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Fairfield County Department of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for the State-shared resources collected on behalf of other local governments.

### **Measurement Focus**

**Government-Wide Financial Statements.** The County's government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

**Fund Financial Statements.** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and 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.

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

For proprietary funds, the Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Proprietary funds also present a Statement of Cash Flows which provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust, private purpose trust funds, and custodial funds.

### **Basis of Accounting**

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

**Revenues — Exchange and Non-exchange Transactions.** The County records revenue resulting from exchange transactions, where each party gives and receives essentially equal value, 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, where the County receives value without directly giving equal value in return, include sales taxes, property taxes, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales tax (see Note 9), investment earnings and other interest, federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

**Deferred Outflows/Inflows 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

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reported on the government-wide statement of net position for deferred charges on refunding, asset retirement obligations, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, deferred charge on refunding, leases, pension, OPEB, and unavailable revenue. Property taxes and payment in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2025, but which were levied to finance 2026 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. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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; lodging taxes; sales taxes; charges for services; licenses and permits; fines, forfeitures, and settlements; intergovernmental; special assessments; investment earnings and other interest; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

**Expenses/Expenditures.** Under the accrual basis of accounting, the County recognizes expenses at the time they are incurred.

The purpose of the measurement focus of governmental fund accounting is to report on the decrease in net financial resources (expenditures), rather than on expenses. The County generally recognizes expenditures 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.

### **Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the General Fund, County Hotel Lodging, and Children Services Special Revenue Funds. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability - Note 4. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and major object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the final amended certificate approved.

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The appropriation resolution is subject to amendment throughout the year with the restriction that the appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

The Bateson Beach, the Special Elections, the Precinct Election Training, and the Common Pleas Recovery Grant Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment and the Ohio Opioid Settlement Special Revenue Funds were not budgeted because the County did not anticipate any financial activity, but activity did occur. Budgetary information for the Airport Authority (Component Unit) is not included because it is not required by Ohio law (See Note 28).

**Equity in Pooled Cash, Cash Equivalents, and Investments**

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as equity in pooled cash and cash equivalents on the 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 not purchased from the pool are reported as investments. The County's primary government had no investments that were considered investments on the financial statements.

During 2025, investments were limited to STAR Ohio, money market mutual funds, negotiable certificates of deposit, federal agency securities (federal farm credit bank bonds, federal home loan mortgage corporation notes, and federal home loan bank bonds), United States treasury notes, and corporate notes.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2025.

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 participation transactions to \$250 million per day. Transactions in all of a participants' 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 2025, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment Earnings and Other Interest revenue credited to the General Fund during 2025 amounted to \$14,942,547, which includes \$11,398,238 assigned from other County funds.

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The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented on the financial statements as cash and cash equivalents in segregated accounts, for various departmental bank accounts since these funds are not deposited into the County treasury.

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and prescription insurance cash balances for the self-insurance program with United HealthCare Services.

The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

### **Receivables and Payables**

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Using this criteria, the County has elected to not record child support arrearages within the special revenue and custodial fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

### **Inventory**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

### **Prepaid Items**

The County records payments made to vendors for services that will benefit periods beyond December 31, 2025, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase, and an expenditure/expense is reported in the year in which services are consumed.

### **Internal Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans, and interfund services provided and used are classified as interfund receivables/payables. The amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### **Restricted Assets**

The County has set aside certain resources in the General Fund and in the Sewer and Water Enterprise Funds. Restricted assets in the General Fund include unclaimed monies legally required to be maintained until the end of a five-year holding period, which are presented on the balance sheet – governmental funds. Special assessments receivable in the Sewer and Water Enterprise Funds have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. The Sewer Enterprise Fund has restricted cash and cash equivalents for unspent bond proceeds, then both the Sewer and Water Enterprise Funds have restricted cash and cash equivalents for the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted assets in the Sewer and Water Enterprise Funds also represent amounts held in trust by the pension and OPEB plans for future benefits.

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**Interfund Activity**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide statements. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**Capital Assets**

General 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 columns of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the funds.

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. In prior years, the County maintained a capitalization threshold of five thousand dollars. Beginning January 1, 2023, the County updated their capitalization threshold policy to ten thousand dollars. 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 capitalized.

The County is reporting intangible right-to-use assets related to lease assets and subscription assets. The lease assets include buildings and improvements, equipment, furniture, and fixtures, and vehicles; and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right-to-use assets are being amortized in a systematic and rational manner over the shorter of the lease/subscription term or the useful life of the underlying asset.

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

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Depreciation and amortization are computed using the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
<b><i>Tangible Assets:</i></b>		
Buildings and Improvements	30-50 years	30 years
Improvements other than Buildings	20-50 years	n/a
Equipment, Furniture, and Fixtures	4-12 years	5-12 years
Infrastructure	5-125 years	50 years
Vehicles	4-8 years	4-8 years
<b><i>Intangible Right to Use Assets:</i></b>		
Buildings and Improvements	2-5 years	n/a
Equipment, Furniture, and Fixtures	2-5 years	n/a
Vehicles	2-5 years	n/a
Software	2-5 years	2-5 years

Infrastructure recorded for governmental activities included primarily roads and bridges, and also includes infrastructure acquired prior to December 31, 1980. Infrastructure for business-type activities includes sewer and water lines.

**Compensated Absences**

For the County, compensated absences includes leave for which employees may receive cash payments when leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The County does not offer noncash settlements. The County uses a first-in first-out flow assumption for compensated absences.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of sporadic events that affects a relatively small portion of employees. A liability for these types of leave is recognized when the leave commences. For the County, this type of leave includes bereavement leave, military leave, personal leave, on-the-job injury leave, and court leave. Holiday leave taken on a specific date, not at the discretion of the employee is recognized as a liability when used. The liability for compensated absences includes salary-related payments, where applicable.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid.

**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 in 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, and are reported as obligations of the funds. However, claims and judgments and 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

**Fairfield County, Ohio**  
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current fiscal year. 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. Bonds, long-term loans, leases, and subscriptions payable are recognized as a liability on the governmental fund financial statements when due.

**Bond Premiums and Issuance Costs**

Bond premiums are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium.

On the governmental fund financial statements, governmental fund types recognize bond premiums in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent. Bond issuance costs are expensed in the year of the debt issuance.

**Deferred Charge on Refunding**

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows/inflows of resources on the statement of net position.

**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.

**Fund Balance**

Fund balance is divided into five classifications 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 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" includes items that are not expected to be converted to cash. It also includes the long-term amount of loans and notes receivable, prepaid items, 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. Nonspendable fund balance in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants.

**Restricted:** The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by State constitution or external resource providers. 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 or enabling legislation (County resolutions).

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

**Committed:** The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the County's Board of Commissioners. Those committed amounts cannot be used for any other purpose unless the County's Board of Commissioners remove or change 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 the use in satisfying those contractual requirements.

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned the fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2026's appropriated budget.

**Unassigned:** The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report deficit balances.

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 the amounts in any of the unrestricted fund balance classifications could be used.

### **Net Position**

Net position represents the difference between all other elements in a statement of financial position. 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 through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Of the restricted net position, none has resulted from enabling legislation. Restricted net position for unclaimed monies represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

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

### **Capital Contributions**

Capital contributions on the business type activities and the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources for capital acquisition or construction.

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Notes to the Basic Financial Statements  
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**Estimates**

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

**Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water utility services and leases revenue for water tower cell phone leasing services. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting the definition are reported as non-operating.

**Leases**

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

**Lessee.** At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor.** At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**Subscriptions Payable and Subscription-Based Information Technology Arrangements (SBITAs)**

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position; however, certain SBITA arrangements were made prior to the commencement of the subscription term. The County currently has 11 SBITA arrangements for software, which have between two-to-five-year terms, beginning in 2023 and ending in 2030. See Note 16 for additional information on subscriptions payable.

**Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County did not have any extraordinary or special items for 2025.

## **Reclassifications**

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

## **NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND CHANGES TO OR WITHIN THE FINANCIAL REPORTING ENTITY**

### **Change in Accounting Principles**

For 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. GASB 102 will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 requirements apply only to note disclosure and do not have any effect on beginning net position/fund balance. The County evaluated their concentrations and constraints but did not have any events that required disclosure.

### **Changes to or within the Financial Reporting Entity**

For 2025, the Alcohol, Drug Addiction, and Mental Health Board Fund presentation was adjusted from nonmajor to major due to it meeting the quantitative threshold for a major fund. This change is separately displayed in the financial statements.

## **NOTE 4 - ACCOUNTABILITY**

The County Hotel Lodging Special Revenue fund had a deficit fund balance of \$110 as of as of December 31, 2025. This deficit is the result of the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

## **NOTE 5 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual for the General Fund and each major special revenue fund 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 as follows:

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. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair value (GASB 31) adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.

**Fairfield County, Ohio**  
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5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

	General Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Child/Adult Protective Services Fund
GAAP Basis	\$ 11,821,558	\$ (1,883,350)	\$ (6,417,400)	\$ 629,654
Net adjustment for revenue accruals	(242,582)	(78,771)	368,791	-
Net adjustment for expenditure accruals	45,775	137,237	1,401,665	111,617
Beginning of year:				
Unreported cash and interest	704,811	4,888	-	-
GASB 31 adjustment	(1,252,474)	-	-	-
Segregated accounts	453,522	-	-	-
Custodial cash allocation	584,728	664,032	250,097	284,965
Prepaid items	974,561	1,357	8,728	-
End of year:				
Unreported cash and interest	(382,844)	(3,000)	-	-
GASB 31 adjustment	(3,324,042)	-	-	-
Segregated accounts	(386,641)	-	-	-
Custodial cash allocation	(712,861)	(609,957)	(229,099)	(260,811)
Prepaid items	(846,916)	(23,479)	(11,835)	-
Advances in	2,839,698	-	-	-
Advances out	(1,612,643)	-	-	-
Encumbrances	(4,128,349)	(1,880,060)	(1,268,878)	-
Budget Basis	<u>\$ 4,535,301</u>	<u>\$ (3,671,103)</u>	<u>\$ (5,897,931)</u>	<u>\$ 765,425</u>

**NOTE 6 - DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands on the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

1. United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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3. Written repurchase agreements in 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 two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years for the date of settlement;
5. Time certificates of deposits or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above, commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
  - Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized statistical rating organization, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase; or,
  - Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase;
10. Up to fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States 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 five years from the date of settlement, 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.

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
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Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions 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.

At December 31, 2025, the County's internal service fund had a balance of \$780,352 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

**Cash on Hand.** At year end, the County had \$975,590 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

**Investments.** Investments are reported at fair value. As of December 31, 2025, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i><u>Net Asset Value Per Share:</u></i>					
STAR Ohio	\$ 32,099,938	Average 28 Days	AAAm	Standard and Poor's	12.12%
<i><u>Fair Value - Level One Inputs</u></i>					
Money Market Fund Accounts	3,295,536	Under one year	Unrated	Unrated	1.24%
<i><u>Fair Value - Level Two Inputs</u></i>					
Federal Farm Credit Bank Bonds	22,074,837	Under four years	Aaa	Moody's	8.34%
Federal Home Loan Mortgage Corporation Notes	32,012,980	Under five years	Aaa	Moody's	12.09%
Federal Home Loan Bank Bonds	32,982,064	Under five years	Aaa	Moody's	12.45%
United States Treasury Notes	94,846,298	Under five years	Aaa	Moody's	35.81%
Corporation Notes	2,019,680	Under two years	Aa1	Moody's	0.76%
Corporation Notes	2,003,720	Under three years	Aa2	Moody's	0.76%
Corporation Notes	19,974,450	Under three years	A1	Moody's	7.54%
Corporation Notes	8,997,580	Under two years	A2	Moody's	3.40%
Corporation Notes	5,003,500	Under three years	A3	Moody's	1.89%
Corporation Notes	3,020,910	Under two years	A-	Standard and Poor's	1.14%
Negotiable Certificates of Deposit	6,514,910	Under two years	Unrated	Unrated	2.46%
<i><u>Total Fair Value - Level Two Inputs</u></i>	<u>229,450,929</u>				
Total	<u>\$ 264,846,403</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 chart identifies the County's recurring fair value measurements as of December 31, 2025. The County's investments are measured at fair value and are 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. (Level 2 inputs).

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Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**Interest Rate Risk.** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The Treasurer cannot make investments which he does not reasonably believe can be held until the maturity date.

**Credit Risk.** STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization. All other investments have a Moody's rating which are listed in the prior investment table. The money market mutual funds and the negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

**Custodial Credit Risk.** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to delivery of the securities representing such investments to the treasurer or qualified trustee.

**Concentration of Credit Risk.** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer.

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2025 for real and public utility property taxes represent the collection of 2024 taxes.

2025 real property taxes were levied after October 1, 2025, on the assessed values as of January 1, 2025, the lien date. Real property taxes which are levied in 2025 are collected in and intended to finance 2026. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2025 represent the collection of 2024 taxes. Public utility property taxes received in 2025 became a lien on December 31, 2024, were levied after October 1, 2025, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2025, was \$12.70 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2025 property tax receipts were based are as follows:

Real Property	\$ 5,574,926,770
Public Utility Personal Property	514,466,300
Total Assessed Property Value	<u>\$ 6,089,393,070</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2025, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2025 operations is offset to

**Fairfield County, Ohio**  
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deferred inflows of resources – property taxes. 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 8 - RECEIVABLES**

Receivables at December 31, 2025, consisted of taxes, accounts (billings for outstanding court costs, user charged services, including unbilled utility services, and opioid settlement monies), interfund, special assessments, accrued interest, loans, leases, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$877,636 and \$31,592 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$681,144 for the Federal Economic Development Assistance program and \$31,592 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$63,534 for business-type activities. The County has \$28,473 in delinquent special assessments at December 31, 2025. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2025, were \$1,475,647. All other remaining receivables are expected to be collected within one year except for notes, an opioid settlement, and leases, which are discussed separately in this note.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities:</u>	<u>Amounts</u>	<u>Governmental Activities:</u>	<u>Amounts</u>
Local Government	\$ 902,434	Law Library Services	\$ 6,243
Casino Revenues	1,234,814	Targeting Community Alternatives to Prison Grant	90,494
Homestead and Rollback	2,167,240	Airport Construction Grants	113,341
Youth Services Grants	386,155	Delinquent Real Estate Reimbursement	42,855
Adult Community Based Corrections Grant	56,666	Victims of Crime Grant	17,397
Recycling and Litter Prevention Grant	20,700	Community Development Block Formula Grants	1,087,365
Sheriff Services	270,650	Road and Bridges Construction Grant	63,291
Gasoline Tax	1,958,622	Major Crimes Unit Grants	153,569
Motor Vehicle License Tax	1,529,268	Workforce Development Grant	86,311
Public Defender Reimbursements	314,122	Emergency Management & Homeland Security Grant	22,845
Municipal Court Fees	25,013	Community Services Grant	380,843
Election Expenses	156,319	Workforce Reimbursement	492,500
Developmental Disability Grants	624,350	Sheriff Services Grant	114,778
Developmental Disability Services	102,287	Miscellaneous	24,311
Mental Health Grants	1,239,742	<b>Total Governmental Activities</b>	<u>16,371,422</u>
Mental Health Services	50,610	<b>Business-Type Activities:</b>	
Child Support Enforcement Agency Services	54,714	Sewer and Water Fees and Refunds	4,093
Public Transit Grant	643,370	<b>Total Business-Type Activities</b>	<u>4,093</u>
Children Services Grant	1,135,390		
Children Services Foster Care Reimbursements and Parent Training	334,024	<b>Total Intergovernmental Receivables</b>	<u>\$ 16,375,515</u>
Public Transit Fees and Fuel Reimbursement	18,285		
Community Action Return of Grant Money Home Grant	88,853 95,334		
Child Support Enforcement Agency Grants	\$ 266,317		

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**Notes Receivable**

In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new court facility. The City of Lancaster pays down on the note's principal balance. The outstanding balance of the note was \$360,000 at the end of 2024. In December 2025, the outstanding note balance in the amount of \$360,000 matured and a new note was issued in the amount of \$180,000 which matures on December 11, 2026. This note purchase is reflected as notes receivable on the financial statements.

In 2022, the County also purchased an original note from the City of Lancaster for \$1,475,000 which was used by the City of Lancaster to pay the costs of the construction and replacement of the Miller Park Water Treatment Plant, the acquisition of property, and other various purposes. In February 2024, the City of Lancaster rolled this note into a new note in the amount of \$475,000, which was paid in full during 2025.

**OneOhio Opioid Settlement Monies**

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivables. As a participating subdivision, the County reported \$1,794,214 as an accounts receivable related to opioid settlement monies in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$1,601,660 not expected to be collected within one year of the date of the financial statements.

**Leases Receivable**

The County is reporting leases receivable of \$468,915 in the General Fund and \$500,909 in the Water Enterprise Fund at December 31, 2025. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2025, the County recognized lease revenue of \$130,407 and other interest revenue of \$26,060 in the General Fund and recognized lease revenue of \$22,005 and other interest revenue of \$15,386 in Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

The County's General Fund leased office space to various governmental entities and the Water Enterprise Fund leased cell tower space to T-Mobile.

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
U.S. Department of Agriculture	2024	5	2028	Monthly
Ohio Department of Public Safety	2024	10	2034	Monthly
New Horizons	2024	3	2027	Monthly
Ohio Bureau of Motor Vehicles	2023	2	2025	Quarterly
Ohio Bureau of Motor Vehicles	2023	2	2025	Monthly
Ohio Bureau of Motor Vehicles	2025	2	2027	Quarterly
Ohio Bureau of Motor Vehicles	2025	2	2027	Monthly
T-Mobile	2022	16	2038	Monthly

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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A summary of future lease amounts receivable is as follows:

Year	General Fund		Water Enterprise Fund	
	Principal	Interest	Principal	Interest
2026	\$ 154,174	\$ 24,310	\$ 22,674	\$ 14,717
2027	121,207	14,313	23,364	14,028
2028	86,644	8,234	25,020	13,306
2029	17,363	4,841	25,972	12,540
2030	18,231	3,973	26,762	11,750
2031-2035	71,296	6,420	149,942	45,897
2036-2038	-	-	227,175	12,105
	<u>\$ 468,915</u>	<u>\$ 62,091</u>	<u>\$ 500,909</u>	<u>\$ 124,343</u>

**Payment in Lieu of Taxes**

On July 27, 2023, the County entered into a tax increment financing program with the DHL Supply Chain for property within the unincorporated boundaries of the County. This agreement was established pursuant to Ohio Revised Code Sections 5709.77 through 5709.80. In 2025, the County did not receive payment in lieu of taxes from the DHL Supply Chain due to no payments being expected in 2025. The County showed a payment in lieu of taxes receivable for \$1,573,706, which represents the additional payments that were scheduled for years 2026 and 2027. The DHL Supply Chain has decided to sell the building in 2026 but agreed to pay the remaining balance of the payment in lieu of taxes agreement.

**NOTE 9 - PERMISSIVE SALES TAX**

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent was for a period of four years, began January 1, 2010, and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance 12/31/2024	Additions	Reductions	Balance 12/31/2025
<b>GOVERNMENTAL ACTIVITIES</b>				
<b><u>Non Depreciated/Amortized Capital Assets</u></b>				
Land	\$ 7,611,845	\$ -	\$ -	\$ 7,611,845
Construction in Progress	11,432,464	25,444,417	(4,225,830)	32,651,051
<b>Total Non Depreciated/Amortized Capital Assets</b>	<b>19,044,309</b>	<b>25,444,417</b>	<b>(4,225,830)</b>	<b>40,262,896</b>
<b><u>Depreciated/Amortized Capital Assets</u></b>				
<b><u>Tangible Assets</u></b>				
Buildings and Improvements	111,772,027	1,620,067	(290,646)	113,101,448
Improvements other than Buildings	15,248,243	1,639,985	(134,992)	16,753,236
Equipment, Furniture, and Fixtures	15,464,050	1,839,270	(385,861)	16,917,459
Infrastructure	266,195,574	5,079,790	(754,828)	270,520,536
Vehicles	14,709,475	1,218,493	(665,792)	15,262,176
<b>Total Tangible Assets</b>	<b>423,389,369</b>	<b>11,397,605</b>	<b>(2,232,119)</b>	<b>432,554,855</b>
<b><u>Intangible Right to Use Lease Assets</u></b>				
Buildings and Improvements	409,540	-	(266,548)	142,992
Equipment, Furniture, and Fixtures	316,784	118,700	(74,362)	361,122
Vehicles	-	340,985	-	340,985
<b>Total Intangible Right to Use Lease Assets</b>	<b>726,324</b>	<b>459,685</b>	<b>(340,910)</b>	<b>845,099</b>
<b><u>Intangible Right to Use Subscription Assets</u></b>				
Software	543,574	726,898	-	1,270,472
<b>Total Intangible Assets</b>	<b>1,269,898</b>	<b>1,186,583</b>	<b>(340,910)</b>	<b>2,115,571</b>
<b>Total Depreciable/Amortized Capital Assets</b>	<b>424,659,267</b>	<b>12,584,188</b>	<b>(2,573,029)</b>	<b>434,670,426</b>
<b><u>Less Accumulated Depreciation/Amortization</u></b>				
<b><u>Depreciation</u></b>				
Buildings and Improvements	42,796,082	3,500,561	(165,911)	46,130,732
Improvements other than Buildings	6,620,086	632,467	(84,635)	7,167,918
Equipment, Furniture, and Fixtures	10,020,700	1,345,784	(371,391)	10,995,093
Infrastructure	132,796,601	5,467,542	(674,310)	137,589,833
Vehicles	10,642,545	1,355,564	(579,611)	11,418,498
<b>Total Depreciation</b>	<b>202,876,014</b>	<b>12,301,918</b>	<b>(1,875,858)</b>	<b>213,302,074</b>
<b><u>Amortization</u></b>				
<b><u>Intangible Right to Use Lease Assets</u></b>				
Buildings and Improvements	233,098	103,714	(266,548)	70,264
Equipment, Furniture, and Fixtures	151,235	70,959	(74,362)	147,832
Vehicles	-	29,142	-	29,142
<b>Total Lease Assets</b>	<b>384,333</b>	<b>203,815</b>	<b>(340,910)</b>	<b>247,238</b>
<b><u>Intangible Right to Use Subscription Assets</u></b>				
Software	140,410	199,223	-	339,633
<b>Total Intangible Assets</b>	<b>524,743</b>	<b>403,038</b>	<b>(340,910)</b>	<b>586,871</b>
<b>Total Accumulated Depreciation/Amortization</b>	<b>203,400,757</b>	<b>12,704,956</b>	<b>(2,216,768)</b>	<b>213,888,945</b>
<b>Total Depreciable/Amortizable Capital Assets, Net</b>	<b>221,258,510</b>	<b>(120,768)</b>	<b>(356,261)</b>	<b>220,781,481</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 240,302,819</b>	<b>\$ 25,323,649</b>	<b>\$ (4,582,091)</b>	<b>\$ 261,044,377</b>

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$4,225,830 as a result of completion of various projects. Of this amount, \$457,710 was reclassified to buildings and improvements; \$1,330,705 was reclassified to improvements other than buildings; \$1,034,271 was reclassified to equipment and furniture; and \$1,403,144 was reclassified to infrastructure. Additions also include donations of two sheriff department vehicles from the City of Canal Winchester and a public transit vehicle from the City of Lancaster which totaled \$207,853.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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Depreciation/amortization expense was charged to governmental activities as follows:

<u>Governmental Activities:</u>	<u>Depreciation</u>	<u>Lease Assets Amortization</u>	<u>Subscription Amortization</u>	<u>Total</u>
General Government:				
Legislative and Executive	\$ 1,594,512	\$ 14,721	\$ 98,918	\$ 1,708,151
Judicial	179,347	17,850	-	197,197
Public Safety	2,530,401	-	88,734	2,619,135
Public Works	6,567,244	-	7,512	6,574,756
Health	503,795	90,762	-	594,557
Human Services	358,213	80,482	4,059	442,754
Transportation	568,406	-	-	568,406
<b>Total</b>	<b>\$ 12,301,918</b>	<b>\$ 203,815</b>	<b>\$ 199,223</b>	<b>\$ 12,704,956</b>

	<u>Balance 12/31/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2025</u>
<b><u>BUSINESS-TYPE ACTIVITIES</u></b>				
<b><u>Non Depreciated/Amortized Capital Assets</u></b>				
Land	\$ 3,669,826	\$ -	\$ -	\$ 3,669,826
Construction in Progress	3,498,738	1,184,531	(3,208,748)	1,474,521
<b>Total Non Depreciated/Amortized Capital Assets</b>	<b>7,168,564</b>	<b>1,184,531</b>	<b>(3,208,748)</b>	<b>5,144,347</b>
<b><u>Depreciated Capital Assets</u></b>				
<b><u>Tangible Assets</u></b>				
Buildings and Improvements	23,776,992	-	-	23,776,992
Equipment, Furniture, and Fixtures	611,738	-	(12,090)	599,648
Infrastructure	74,558,589	3,748,482	-	78,307,071
Vehicles	1,089,332	237,766	(144,184)	1,182,914
<b>Total Tangible Assets</b>	<b>100,036,651</b>	<b>3,986,248</b>	<b>(156,274)</b>	<b>103,866,625</b>
<b><u>Intangible Right to Use Subscription Assets</u></b>				
Software	116,892	-	-	116,892
<b>Total Depreciable/Amortizable Capital Assets</b>	<b>100,153,543</b>	<b>3,986,248</b>	<b>(156,274)</b>	<b>103,983,517</b>
<b><u>Less Accumulated Depreciation/Amortization</u></b>				
<b><u>Depreciation</u></b>				
Buildings and Improvements	14,597,222	742,729	-	15,339,951
Equipment, Furniture, and Fixtures	407,298	35,446	(10,881)	431,863
Infrastructure	30,234,694	1,573,574	-	31,808,268
Vehicles	682,524	142,612	(144,184)	680,952
<b>Total Depreciation</b>	<b>45,921,738</b>	<b>2,494,361</b>	<b>(155,065)</b>	<b>48,261,034</b>
<b><u>Amortization</u></b>				
<b><u>Intangible Right to Use Subscription Assets</u></b>				
Software	43,366	23,322	-	66,688
<b>Total Accumulated Depreciation/Amortization</b>	<b>45,965,104</b>	<b>2,517,683</b>	<b>(155,065)</b>	<b>48,327,722</b>
<b>Total Depreciable/Amortizable Capital Assets, Net</b>	<b>54,188,439</b>	<b>1,468,565</b>	<b>(1,209)</b>	<b>55,655,795</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 61,357,003</b>	<b>\$ 2,653,096</b>	<b>\$ (3,209,957)</b>	<b>\$ 60,800,142</b>

The County received \$539,734 in capital contributions from developers in the form of sewer and water lines in the amounts of \$374,037 and \$165,697, respectively.

Included in the additions and deletions in the above table is a reclass of construction in progress in the amount of \$3,208,748 to infrastructure as a result of completion of sewer infrastructure projects.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of damage to or destruction of assets; errors and omissions; employee injuries; and natural disasters. By contracting with County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk. See Note 25 on more information about the CORSA risk sharing pool.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, with \$3,000,000 annual aggregate, \$1,000,000 for errors and omissions liability with \$1,000,000 annual aggregate, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County is also insured for a total of \$10,000,000 for excess liability and \$11,000,000 for foster parent liability.

Privacy and security event third party liability coverage was included in the amount of \$1,850,000 each occurrence with an annual aggregate of \$1,850,000. Coverage does contain some sub limits, which are included in aggregate for \$150,000 data and system recovery expenses, \$150,000 for privacy or security event third party liability, and \$150,000 cyber event costs. These coverages have a \$25,000 deductible.

In addition, the County maintains replacement cost insurance on property owned by the County, in the amount of \$376,312,168, which includes real and personal property, automobiles, and equipment. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$3,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,727,000 for traffic signals, \$1,000,000 for fine arts, and \$100,000,000 for equipment breakdown. There is also \$125,000,000 for flood damage (excluding property in flood zone A) and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, fund transfer fraud, computer fraud, social engineering fraud, and depositor's forgery. Crime insurance for potential employee dishonesty/faithful performance is held in the amount of \$1,000,000.

Insurance is held with CORSA, workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last four years. There has been no significant reduction in coverage from last year; however, the total property value is subject to change each year due to the purchasing and selling of County capital assets to include automobiles and or as a result of the annual evaluation of the properties and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

The County has additional insurance coverage for the airport fuel storage tanks through The Petroleum Underground Storage Tank Release Compensation Board in the amount of \$1,000,000, per event, with a deductible of \$55,000.

Pursuant to statutes enacted in November 1985, the liability of political subdivisions, including counties in Ohio, has been significantly reduced. As a general rule, Ohio law provides that political subdivisions such as the County have an immunity from liability in damages for injury, death, or loss to persons or property allegedly caused by an act or omission of such political subdivisions or their employees in connection with governmental and proprietary functions, as defined in the Ohio statutes. The statutes have no effect on any liability imposed by federal law or other federal cause of action. Pursuant to Ohio law, there are, however, five areas in which a county may be held liable for such loss. These include the negligent operation of a motor vehicle on public roads, highways or streets; negligent performance of proprietary functions; failure to keep public roads, highways, streets, sidewalks, bridges or public grounds open, in repair, and free from nuisance; negligence of employees within or upon the grounds of buildings used in

**Fairfield County, Ohio**  
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the performance of governmental functions, excluding jails, juvenile detention workhouses and other detention facilities; and liability specifically imposed by statute. Ohio law also imposes a two year statute of limitations and puts limits on the damages which may be recovered from such political subdivisions. No punitive or exemplary damages can be recovered, and any insurance benefits are deducted from any award against a political subdivision. Although there is no limitation with respect to compensatory damages representing a person's economic loss, there is a \$250,000 per person ceiling on the compensatory damage that represents a person's non-economic loss in cases other than a wrongful death action brought pursuant to Ohio Revised Code 2125.

The County participates in the workers' compensation program provided by the State of Ohio. For 2025, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 25). The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

The County may withdraw from the Program if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Program prior to withdrawal.

The County pays all elected official bonds by State statute.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County and employee contribute 85 and 15 percent, respectively to plan coverage. The County pays \$1,825.87 family coverage per month at the 85 percent share of coverage per eligible employee. The County pays \$766.26 single coverage per month at the 85 percent share of coverage per eligible employee. The employee share for family coverage per month is \$322.21 at 15 percent share. The employee share for single coverage per month is \$135.22 at 15 percent share. The County also had a stop loss coverage insurance policy through HCC Life Insurance Company which covered individual claims in excess of \$500,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,476,448 is reported in the internal service fund at December 31, 2025. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2024 and 2025 are as follows:

**Fairfield County, Ohio**  
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	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2024	\$1,643,961	\$16,513,462	\$16,523,445	\$1,633,978
2025	1,633,978	20,685,672	20,843,202	1,476,448
(1) Claims Expense		\$ 20,829,935		
+ Stop Loss Receivable current year		-		
- Stop Loss Receivable prior year		(144,263)		
		\$ 20,685,672		

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

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

**Net Pension Liability/Net OPEB Asset**

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

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

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension 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 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 *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

**Fairfield County, Ohio**  
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**Ohio Public Employees Retirement System (OPERS)**

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers two separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan, and the member-directed plan is a defined contribution plan.

Participating employers are divided into state, local, law enforcement, and public safety divisions. While members in the state and local divisions may participate in both plans, law enforcement and public safety divisions exist only within the traditional plan.

The traditional pension plan also includes members of the legacy combined plan, a hybrid defined benefit/defined contribution plan referred to as the combined plan division of the traditional pension plan throughout this disclosure. Prior to January 1, 2024, the combined plan was a separate pension plan. Effective January 1, 2022, the combined plan was no longer available for member selection. In October 2023, the legislature approved House Bill (HB) 33 which allowed for the consolidation of the combined plan into the traditional pension plan. The combined plan was consolidated into the traditional pension plan effective January 1, 2024, and is tracked as a separate division within the traditional pension plan. No changes were made to the benefit design features of the combined plan as part of this consolidation so that members in this plan will experience no changes. Throughout this disclosure, references to the traditional pension plan are inclusive of the combined plan division, unless otherwise noted.

Members of the combined plan division earn a formula benefit similar to, but at a factor less than, the traditional pension plan benefit. This defined benefit is funded by employer contributions and associated investment earnings. Additionally, combined plan division member contributions are deposited into a defined contribution account in which the member self-directs the investment. Upon retirement or termination, the member may choose a defined contribution retirement distribution that is equal in amount to the member's contributions to the plan and investment gains or losses on those contributions. Members in this division may also elect to annuitize their defined contribution account balances.

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 pension plan (applicable combined plan division requirements are separately identified) 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 Pension Plan Formula: (Excluding Combined Plan Division)</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 Pension Plan Formula: (Excluding Combined Plan Division)</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 Pension Plan Formula: (Excluding Combined Plan Division)</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>Combined Plan Division Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Division Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Division Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<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>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

Traditional pension plan state and local members (excluding the combined plan division) 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.

Combined plan division members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in the benefit.

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 traditional pension plan 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. Members retiring under the combined plan division receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. 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.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan division consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan division members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections.

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Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	Traditional Pension Plan State and Local Divisions		
	Excluding		Law Enforcement
	Combined Plan Division	Combined Plan Division	
<b>2025 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
 <b>2025 Actual Contribution Rates</b>			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

\*\*\* These pension and employer health care rates are for the traditional plan. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2025, the County's contractually required contribution was \$7,890,410 for the traditional pension plan (excluding combined plan division), \$145,722 for the combined plan division, and \$233,537 for the member-directed plan. Of these amounts, \$1,178,161 is reported as an intergovernmental payable for the traditional pension plan (excluding combined plan division), \$21,596 for the combined plan division, and \$35,673 for the member-directed plan.

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

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, 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 June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age; or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Ad-hoc COLAs have been granted as follows:

- Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018.
- Effective July 1, 2023, a 1 percent one-time ad-hoc COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.
- Effective July 1, 2025, a 1.5 percent one-time ad-hoc COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2026 as long as they retired prior to July 1, 2021.

In fiscal year 2025, the STRS Board approved a one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024 and was paid December 2024.

The DC Plan allows members to place all 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. 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

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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 fifty 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, 2013, must have at least ten years of qualifying service credit that 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 2025 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2025, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$91,402 for 2025. Of this amount, \$6,782 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2024, and the net pension liability for STRS was measured as of June 30, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. 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 Former Traditional Plan	OPERS Legacy Combined Plan	OPERS Consolidated Traditional Pension Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:					
Current Measurement Date	N/A	N/A	0.29717300%	0.00500868%	
Prior Measurement Date	<u>0.29093580%</u>	<u>0.25040790%</u>	<u>0.29037800% *</u>	<u>0.00548403%</u>	
Change in Proportionate Share	N/A	N/A	<u>0.00679500%</u>	<u>-0.00047535%</u>	
Proportionate Share of the:					
Net Pension Liability			\$ 72,853,507	\$ 910,826	\$ 73,764,333
Pension Expense			\$ 9,913,666	\$ 36,869	\$ 9,950,535

\*Effective January 1, 2024, the combined plan was consolidated with the traditional plan. The proportionate share percentage for the prior period for the consolidated traditional plan reflects an estimate based on the County's share of contributions to the pension plan relative to the contributions of all participating entities for both the former traditional plan and the legacy combined plan.

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2025 pension expense for the member-directed defined contribution plan was \$233,537. The aggregate pension expense for all pension plans was \$10,184,072 for 2025.

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Pension Plan	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$ 1,393,941	\$ 90,186	\$ 1,484,127
Net difference between projected and actual earnings on pension plan investments	8,594,505	-	8,594,505
Changes in proportion and differences between County contributions and proportionate share of contributions	677,527	115,796	793,323
County contributions subsequent to the measurement date	<u>8,036,132</u>	<u>53,709</u>	<u>8,089,841</u>
Total Deferred Outflows of Resources	<u>\$ 18,702,105</u>	<u>\$ 259,691</u>	<u>\$ 18,961,796</u>
<b>Deferred Inflows of Resources</b>			
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 126,228	\$ 126,228
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>251,929</u>	<u>116,572</u>	<u>368,501</u>
Total Deferred Inflows of Resources	<u>\$ 251,929</u>	<u>\$ 242,800</u>	<u>\$ 494,729</u>

\$8,089,841 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 or increase to the net pension asset in 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	OPERS Traditional Pension Plan	STRS	Total
Year Ending December 31:			
2026	\$ 5,234,239	\$ 64,804	\$ 5,299,043
2027	9,575,640	(48,114)	9,527,526
2028	(3,315,981)	(21,080)	(3,337,061)
2029	<u>(1,079,854)</u>	<u>(32,428)</u>	<u>(1,112,282)</u>
Total	<u>\$ 10,414,044</u>	<u>\$ (36,818)</u>	<u>\$ 10,377,226</u>

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Notes to the Basic Financial Statements  
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**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, 2024, using the following key actuarial assumptions and methods applied to all prior 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)	2.9 percent, simple for calendar year 2025 then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

For the prior year, the actuarial assumptions for the Combined Legacy Plan included future salary increases (including inflation) of 2.75 percent to 8.25 percent, including wage inflation.

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 2024, 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 8.8 percent for 2024.

The allocation of investment assets within 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

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expected 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 real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00 %	2.42 %
Domestic Equities	21.00	5.70
Real Estate	13.00	4.17
Private Equity	15.00	8.40
International Equities	20.00	6.10
Risk Parity	2.00	4.40
Other investments	5.00	2.54
<b>Total</b>	<b>100.00 %</b>	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

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

**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:

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
<b>County's proportionate share of the net pension liability</b>			
OPERS Traditional Plan	\$ 119,184,203	\$ 72,853,507	\$ 34,353,199

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2025, actuarial valuation compared to the prior year are presented below:

Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

## Fairfield County, Ohio

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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 Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2025, valuation are based on the results of an 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
<b>Total</b>	<b>100.00%</b>	

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

\*\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.4 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, 2025. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. 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, 2025. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2025.

**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 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 rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$ 1,519,668	\$ 910,826	\$ 395,973

**NOTE 13 - DEFINED BENEFIT OPEB PLANS**

See Note 12 for a description of the net OPEB liability (asset).

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

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers two separate pension plans: the traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan, and the member-directed plan is a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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

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

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

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

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

**Group C** 32 years of total service credit 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 age 55.

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

Members with a retirement date on or prior to December 1, 2014, with at least 10 years of qualifying health care service credit will continue to be eligible for the OPERS health care program. Members with a retirement date after December 1, 2014, but 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:

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<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</b>	<b>Age and Service Requirements December 1, 2014 or Prior</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>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</b>	<b>January 1, 2015 through December 31, 2021</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.

Beginning January 1, 2014, qualifying contributing service credit for health care will be accumulated only if the member's eligible salary is at least \$1,000 per month. Partial health care credit will not be granted for months in which eligible salary is less than \$1,000. Credit earned prior to January 2014 will not be affected by this requirement.

Recipients of disability benefits prior to January 1, 2014, have continued access to the health care program while the disability benefit continues and will not be subject to the five-year rule described below. The allowance will be determined in the same manner as an age-and-service retiree. If the recipient does not meet minimum age-and-service requirements, the minimum allowance will be used. Recipients with an initial disability effective date on or after January 1, 2014, will have coverage during the first five years of disability benefits. After five years, the recipient must meet minimum age-and-service health care eligibility requirements or be enrolled in Medicare (due to disability status) to remain enrolled in the OPERS health care program. If enrolled, the allowance will be determined in the same way as an age-and-service retiree.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances are determined using a percentage based on years of service and the age when the individual is first eligible for the HRA, multiplied by the base allowance as determined by the Board.

The base allowance was \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees throughout 2024. The base allowance for Medicare retirees increased to \$400 per month in January 2025. 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. While Medicare eligible retirees must use the Connector to select a vendor to be eligible to receive an HRA, non-Medicare eligible retirees may use the Connector or another vendor and still be eligible to receive an HRA.

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

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

Participants in the Member-Directed Plan have a portion of the employer contribution credited to an individual retiree medical account. Interest accrues based on the investment performance of the stable value fund, not to exceed 4 percent. Members with an account prior to July 1, 2015, become vested in the

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account at a rate of 20 percent for each year of participation until the member is fully vested at the end of five years. Members establishing accounts on or after July 1, 2015, vest over 15 years at a rate of 10 percent each year starting with the sixth year of participation.

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

Funding Policy - The 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 for the traditional pension plan (except for the combined division).

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For 2025, 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 2025, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan (excluding the Combined Plan Division). Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan Division which has continued through 2025. 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 2025 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2025.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$24,287 for the combined division of the traditional pension plan and \$71,171 for the member-directed plan. Of this amount, \$3,708 is reported as an intergovernmental payable for the combined division of the traditional pension plan and \$10,872 for the member-directed plan.

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

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing 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 monthly Medicare Part B premiums. Health care premiums are reduced by a Medicare Part B premium credit. 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.

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

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. All benefit recipients 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 year ended December 31, 2025, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2023, rolled forward to the measurement date of December 31, 2024, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.29535030%	0.005008680%	
Prior Measurement Date	<u>0.28846980%</u>	<u>0.005484030%</u>	
Change in Proportionate Share	<u>0.00688050%</u>	<u>-0.000475350%</u>	
Proportionate Share of the Net OPEB Asset	\$ (6,923,704)	\$ (60,695)	\$ (6,984,399)
OPEB Expense	\$ (2,218,300)	\$ (6,080)	\$ (2,224,380)

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$ -	\$ 3,536	\$ 3,536
Changes of assumptions	-	46,296	46,296
Net difference between projected and actual earnings on OPEB plan investments	142,567	-	142,567
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	13,282	6,301	19,583
County contributions subsequent to the measurement date	<u>95,458</u>	<u>-</u>	<u>95,458</u>
Total Deferred Outflows of Resources	<u>\$ 251,307</u>	<u>\$ 56,133</u>	<u>\$ 307,440</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ 336,989	\$ 10,719	\$ 347,708
Changes of assumptions	999,030	33,348	1,032,378
Net difference between projected and actual earnings on OPEB plan investments	-	6,804	6,804
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>48,674</u>	<u>4,981</u>	<u>53,655</u>
Total Deferred Inflows of Resources	<u>\$ 1,384,693</u>	<u>\$ 55,852</u>	<u>\$ 1,440,545</u>

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\$95,458 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2026	(\$730,489)	(\$3,428)	(\$733,917)
2027	630,070	(5,095)	624,975
2028	(834,489)	(4,489)	(838,978)
2029	(293,936)	(3,038)	(296,974)
2030	0	6,396	6,396
Thereafter	<u>0</u>	<u>9,935</u>	<u>9,935</u>
Total	<u>(\$1,228,844)</u>	<u>\$281</u>	<u>(\$1,228,563)</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	6.00 percent
Prior Year Single Discount Rate	5.70 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.08 percent
Prior Year Municipal Bond Rate	3.77 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2039
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 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan Division, and Member-

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Directed Plan eligible members. Within the Health Care 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, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 10.0 percent for 2024.

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 real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real 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, 2024, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.37%
Domestic Equities	26.00	5.70
Real Estate Investment Trust	5.00	5.00
International Equities	26.00	6.10
Risk Parity	3.00	4.40
Other investments	3.00	2.50
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2024; however, the single discount rate used at the beginning of the year was 5.70 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 the actuarial determined contribution rates of 6.00 percent. 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 2124. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2124, the duration of the projection period through which projected health care payments are fully funded. The tax-exempt municipal bond rate was not needed in the determination of the single discount rate.

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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 liability calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$ (3,437,877)	\$ (6,923,704)	\$ (9,832,211)

**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 liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or 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 with changes over several years built into that 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 care 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 Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ (7,029,337)	\$ (6,923,704)	\$ (6,804,871)

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the June 30, 2025, actuarial valuation are presented below:

	June 30, 2025	June 30, 2024
Projected salary increases	Varies by service from 2.50 percent to 8.50 percent	Varies by service from 2.50 percent to 8.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent	3.00 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.00 percent initial 3.94 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	86.77 percent initial 3.94 percent ultimate	-112.22 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial 3.94 percent ultimate	8.00 percent initial 3.94 percent ultimate
Medicare	26.60 percent initial 3.94 percent ultimate	-15.14 percent initial 3.94 percent ultimate

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Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

Healthy retirees 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. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2025, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 12.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2025. 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 these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2025. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2025.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2025, 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 if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$ (37,325)	\$ (60,695)	\$ (80,892)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ (82,171)	\$ (60,695)	\$ (34,829)

**NOTE 14 - OTHER EMPLOYER BENEFITS**

**Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Any accumulated unused vacation, sick, and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy.

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**Other Health Benefits**

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage, flexible spending accounts, and a health reimbursement account options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental insurance is provided by Delta Dental. Vision insurance is provided by Vision Service Plan. EAP is provided by CuraLinc. The County pays monthly health insurance premiums for employees at 85/15 employer/employee cost share. The County provides employees a basic life insurance policy at employer cost. The County offers optional employee paid accidental death and dismemberment insurance, long-term and short-term disability insurance, and supplemental life insurance options to employees through Symetra. Flexible spending and health reimbursement accounts are provided in partnership with UnitedHealthCare.

**NOTE 15 - SIGNIFICANT COMMITMENTS**

**Encumbrances**

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

Governmental Funds:	
General Fund	\$ 4,128,349
Developmental Disabilities Fund	1,880,060
Alcohol, Drug Addiction, and Mental Health Board Fund	1,268,878
Nonmajor Governmental Funds	<u>7,349,371</u>
Total Governmental Funds	<u>14,626,658</u>
Proprietary Funds:	
Sewer Fund	6,057,628
Water Fund	1,067,801
Internal Service Fund	<u>1,248,392</u>
Total Proprietary Funds	<u>8,373,821</u>
Total	<u><u>\$ 23,000,479</u></u>

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**Contractual Commitments**

As of December 31, 2025, the County had contractual purchase commitments for the following projects/ services:

Project/Services	Fund	Purchase Commitments	Amounts Paid as of 12/31/2025	Amounts Remaining on Contracts
Consulting, Technical, and Financial Services	General	\$ 3,121,465	\$ 1,459,694	\$ 1,661,771
Transportation and Professional Services	General	1,840,121	1,615,483	224,638
Maintenance and Operation Purchases	General	2,388,959	1,716,148	672,811
Equipment and Supply Purchases	General	2,714,329	2,000,238	714,091
Auditor MAPSYS DocLink	General and Real Estate Assessment	209,850	204,850	5,000
Various Imagery Projects	Real Estate Assessment	1,604,853	639,550	965,303
Maintenance and Various Projects	Board of Developmental Disabilities	9,517,678	8,099,714	1,417,964
	Fiscal Recovery and Alcohol, Drug			
Drug Housing and Homeless Shelter	Addiction, and Mental Health	11,505,596	9,829,430	1,676,166
Equipment, Supplies, and Maintenance	Motor Vehicle	2,974,099	1,799,115	1,174,984
Consulting Services	Motor Vehicle	777,052	584,003	193,049
Various Projects	Road and Bridges	1,414,447	1,354,180	60,267
9-1-1 Dispatch	Fiscal Recovery	451,988	344,033	107,955
	Fiscal Recovery and			
Fairfield Center	Permanent Improvement	3,156,582	2,982,899	173,683
	Permanent Improvement and			
Sheridan Center	Building on Sheridan Drive	3,948,966	3,919,375	29,591
	Permanent Improvement			
Workforce Project	and Workforce State	7,754,367	7,168,813	585,554
Payment Drive Thru	Permanent Improvements	117,346	61,830	55,516
Roof Projects	Permanent Improvements	406,502	401,089	5,413
Hangar Construction and Improvements	Airport Hangar Construction	6,669,691	6,601,704	67,987
Lift Station	Sewer	5,319,000	-	5,319,000
Miscellaneous Sewer Projects	Sewer	3,428,411	2,504,596	923,815
Miscellaneous Water Projects	Water	4,773,147	3,375,637	1,397,510
Healthcare Purchases	Self-Funded Health Insurance	44,758,115	43,536,436	1,221,679
		<u>\$ 118,852,564</u>	<u>\$ 100,198,817</u>	<u>\$ 18,653,747</u>

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**NOTE 16 - LONG-TERM OBLIGATIONS**

Changes in the County's long-term obligations during the year consisted of the following:

	Outstanding 12/31/2024	Additions	Reductions	Outstanding 12/31/2025	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
<b><u>2015 Jail Improvement Bonds:</u></b>					
\$29,500,000					
Serial Bonds @ 4.00%	\$ 9,370,000	\$ -	\$ 780,000	\$ 8,590,000	\$ 810,000
Term Bonds @ 3.50-4.00%	7,485,000	-	-	7,485,000	-
Unamortized Bond Premium	396,325	-	24,771	371,554	-
<b><u>2021 Refunding Bonds:</u></b>					
<b><u>County Jail Improvement Refunding Bonds</u></b>					
\$5,815,000					
Term Bonds @ 2.00-3.00%	5,810,000	-	-	5,810,000	-
Unamortized Bond Premium	323,040	-	16,152	306,888	-
<b><u>County Building Improvements</u></b>					
<b><u>Refunding Bonds - \$790,000</u></b>					
Serial Bonds @ 2.00-3.00%	395,000	-	60,000	335,000	65,000
Term Bonds @ 3.00%	145,000	-	-	145,000	-
Unamortized Bond Premium	44,892	-	5,609	39,283	-
<b><u>2021 County Building Energy</u></b>					
<b><u>Improvement Bonds:</u></b>					
\$5,870,000					
Serial Bonds @ 3.00%	2,150,000	-	340,000	1,810,000	345,000
Term Bonds @ 3.00%	2,475,000	-	-	2,475,000	-
Unamortized Bond Premium	296,878	-	24,740	272,138	-
<b><u>From Direct Placement:</u></b>					
<b><u>2020 Energy Conservation</u></b>					
<b><u>Refunding Bonds:</u></b>					
\$1,948,000 Serial Bonds @ .70%	886,000	-	219,000	667,000	220,000
<b><u>2020 Airport Improvement Bonds:</u></b>					
\$829,000 Serial Bonds @ 1.92%	571,000	-	52,000	519,000	53,000
<b><u>2023 Airport Improvement Bonds:</u></b>					
\$3,042,000 Term Bonds @ 4.89%	2,960,000	-	152,000	2,808,000	160,000
Total General Obligation Bonds	33,308,135	-	1,674,272	31,633,863	1,653,000
<b><u>Long-Term Loan from Direct Borrowing:</u></b>					
<b><u>2016 - Local Government Innovation</u></b>					
Loan @ 0%	\$ 125,000	\$ -	\$ 50,000	\$ 75,000	\$ 50,000

(continued)

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(continued)	Outstanding 12/31/2024	Additions	Reductions	Outstanding 12/31/2025	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
<b><u>Net Pension Liability:</u></b>					
OPERS	\$ 74,475,558	\$ -	\$ 3,241,015	\$ 71,234,543	\$ -
STRS	1,055,216	-	144,390	910,826	-
Total Net Pension Liability	<u>75,530,774</u>	<u>-</u>	<u>3,385,405</u>	<u>72,145,369</u>	<u>-</u>
<b><u>Other:</u></b>					
Compensated Absences	14,361,492	-	216,766	14,144,726	5,513,591
Asset Retirement Obligation	286,000	-	-	286,000	-
Leases Payable - Building and Improvements	176,442	-	103,714	72,728	48,671
Leases Payable - Equipment	165,549	118,700	70,959	213,290	65,797
Leases Payable - Vehicles	-	340,985	29,142	311,843	62,308
Total Leases Payable	<u>341,991</u>	<u>459,685</u>	<u>203,815</u>	<u>597,861</u>	<u>176,776</u>
Subscription Payable - Software	300,880	726,898	174,427	853,351	227,091
<b>Total Governmental Activities</b>	<b><u>\$ 124,254,272</u></b>	<b><u>\$ 1,186,583</u></b>	<b><u>\$ 5,704,685</u></b>	<b><u>\$ 119,736,170</u></b>	<b><u>\$ 7,620,458</u></b>
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 4.00%	\$ 597,500	\$ -	\$ 50,000	\$ 547,500	\$ 52,500
Unamortized Bond Premium	29,382	-	2,938	26,444	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 4.00%	960,000	-	80,000	880,000	85,000
Unamortized Bond Premium	47,127	-	4,713	42,414	-
Sewer Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	342,500	-	55,000	287,500	55,000
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	43,675	-	2,730	40,945	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 4.00%	420,000	-	35,000	385,000	35,000
Unamortized Bond Premium	20,784	-	2,079	18,705	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 4.00%	597,500	-	50,000	547,500	52,500
Unamortized Bond Premium	29,383	-	2,938	26,445	-
Water Administration Building Refunding Bonds 2021 - \$1,230,000					
Serial Bonds @ 2.00%	342,500	-	55,000	287,500	55,000
Term Bonds @ 2.00%	680,000	-	-	680,000	-
Unamortized Bond Premium	43,675	-	2,730	40,945	-
<b><u>From Direct Placements:</u></b>					
Sanitary Sewer Improvement Liberty Township Area Refunding Bonds 2020 - \$492,000					
Serial Bonds @ .70%	83,000	-	83,000	-	-
Sanitary Sewer Improvement Refunding Bonds 2020 - \$2,350,000					
Serial Bonds @ .70%	406,000	-	406,000	-	-
Water Works Improvement Refunding Bonds 2020 - \$1,289,000					
Serial Bonds @ .70%	220,000	-	220,000	-	-
<b>Total General Obligation Bonds</b>	<b><u>\$ 5,543,026</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,052,128</u></b>	<b><u>\$ 4,490,898</u></b>	<b><u>\$ 335,000</u></b>

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

(continued)	<u>Outstanding 12/31/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2025</u>	<u>Amounts Due Within One Year</u>
<b><u>Business-Type Activities:</u></b>					
<b><u>Loans from Direct Borrowings:</u></b>					
<i>Greenfield Township Loans:</i>					
Ohio Public Works Commission					
Water Loan - 2007 - \$133,230 @ 0%	\$ 16,654	\$ -	\$ 9,992	\$ 6,662	\$ 6,662
Ohio Water Development Authority					
Sewer Loan - 2002 - \$1,169,935 @ 4.00%	129,989	-	85,386	44,603	44,603
Ohio Water Development Authority					
Sewer Loan - 2006 - \$434,062 @ 3.98%	157,650	-	23,756	133,894	24,711
Ohio Water Development Authority					
Water Loan - 2006 - \$160,746 @ 3.98%	56,792	-	8,558	48,234	8,902
Ohio Water Development Authority					
Water Loan - 2007 - \$573,396 @ 4.00%	321,773	-	20,759	301,014	21,703
Ohio Water Development Authority					
Water Loan - 2017 - \$2,493,364 @ 0%	885,308	-	39,347	845,961	39,347
Total Loans from Direct Borrowings	<u>1,568,166</u>	<u>-</u>	<u>187,798</u>	<u>1,380,368</u>	<u>145,928</u>
<b><u>Net Pension Liability for OPERS:</u></b>					
Sewer	846,312	-	36,830	809,482	-
Water	846,312	-	36,830	809,482	-
Total Net Pension Liability for OPERS	<u>1,692,624</u>	<u>-</u>	<u>73,660</u>	<u>1,618,964</u>	<u>-</u>
<b><u>Other:</u></b>					
Compensated Absences	518,901	-	78,610	440,291	212,588
Asset Retirement Obligation	1,035,000	-	-	1,035,000	-
Subscription Payable - Software	73,526	-	23,322	50,204	24,490
<b>Total Business-Type Activities</b>	<b><u>\$ 10,431,243</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,415,518</u></b>	<b><u>\$ 9,015,725</u></b>	<b><u>\$ 718,006</u></b>

Increases and decreases to compensated absences are presented net on the prior table.

**Governmental Activities:**

**General Obligation Bonds**

At December 31, 2025, the County had \$30,644,000 in governmental general obligation bonded debt principal outstanding. The County jail improvement, the County buildings improvement, and airport general obligation bonds are repaid each year with General Fund property tax revenues. The energy conservation and the County building energy improvement general obligation bonds will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. The jail improvement bonds were issued for the purpose of constructing a new County jail. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The Airport bonds were issued for the purpose of acquiring, constructing, and equipping the airport facilities. The County building energy improvement bonds and the energy conservation bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, sewer and water improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and sanitary sewer

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2025 was \$24,771.

The term bonds due December 1, 2037, and 2040, from the original jail improvement bond issuance are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Original Issuance		
	\$ 3,540,000	\$ 600,000	\$ 3,345,000
2035	\$ 1,140,000	\$ -	\$ -
2036	1,180,000	-	-
2038	-	195,000	1,070,000
2039	-	200,000	1,115,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000
Amount due at stated maturity	1,220,000	205,000	1,160,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,815,000 of these Various Purpose Refunding Bonds were issued to refund a portion of the 2015 County jail improvement general obligation bonds, \$6,000,000 in term bonds, through a current refunding. The refunding bonds were issued for a twenty-four year period with a final maturity at December 1, 2044. The \$5,815,000 bond issue consists of serial bonds of \$5,000 and term bonds of \$5,810,000 which were issued at a premium in the amount of \$379,569. The amount of the premium amortized during 2025 was \$16,152. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$29,047. The difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2025 was \$1,236. On December 1, 2021, the refunded jail term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The term bonds due December 1, 2032, 2034, 2036, 2041, and 2044 for the governmental activities portion of the 2021 bonds are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

Year Ending December 31	Issue				
	\$ 930,000	\$ 830,000	\$ 860,000	\$ 1,400,000	\$ 4,410,000
2031	\$ 455,000	\$ -	\$ -	\$ -	\$ -
2033	-	410,000	-	-	-
2035	-	-	425,000	-	-
2042	-	-	-	-	1,430,000
2043	-	-	-	-	1,470,000
Total mandatory sinking fund payments	455,000	410,000	425,000	-	2,900,000
Amount due at stated maturity	475,000	420,000	435,000	1,400,000	1,510,000
Total	<u>\$ 930,000</u>	<u>\$ 830,000</u>	<u>\$ 860,000</u>	<u>\$ 1,400,000</u>	<u>\$ 4,410,000</u>
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2041	12/1/2044

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028, for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014, through October 30, 2015, at the price of 103 percent, October 31, 2015, through October 30, 2016, at the price of 102 percent, October 31, 2016, through October 30, 2020, at the price of 101 percent, and October 31, 2020, and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates. On August 7, 2020, these bonds were paid in full by the bond escrow agent from the direct placement current refunding.

On August 7, 2020, the County issued \$1,948,000 in Energy Conservation Refunding Bonds in a direct placement to current refund the 2013 Energy Conservation Bonds. The refunding bonds were issued for a twenty-nine year period with a final maturity at December 1, 2028. The \$1,948,000 bond issue consists of serial bonds. \$1,930,720 was placed into an escrow account that was then transferred for payoff of the 2013 Energy Conservation bonds on August 7, 2020. The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$10,720. This difference is being reported in the accompanying financial statements as deferred outflows or resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2025 was \$1,261.

On January 16, 2018, the County issued \$1,010,000 in County Buildings Improvement Bonds, Series 2017 term bonds for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The bonds are backed by the full faith and credit of the County and will be repaid from General Fund tax revenues of the County. The bonds were issued at 2.25 percent and will mature in December 1, 2032.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$790,000 of these Various Purpose Refunding Bonds were issued to refund the 2017 County building improvement general obligation bonds, \$835,000 in term bonds, through a current refunding. The refunding bonds were issued for an eleven year period with a final maturity at December 1, 2032. The \$790,000 bond issue consists of serial bonds of \$645,000 and term bonds of \$145,000 which were issued at a premium in the amount of \$64,534. The amount of the premium amortized during 2025 was \$5,609. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$4,853. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2025 was \$422. On September 3, 2021, the refunded County building improvement term bonds were called and paid in full by the bond escrow agent from the current refunding.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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The bonds due December 1, 2032, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows: \$70,000 on December 1, 2031 and the remaining balance due at stated maturity on December 1, 2032.

On August 7, 2020, the County issued an Airport Improvement general obligation bonds in the amount of \$829,000. The general obligation bonds consist of serial bonds at an interest rate of 1.92 percent for fifteen years and matures on December 1, 2034. This bond was issued to retire an Airport Improvement bond anticipation note in the amount of \$815,440. The original note issuance was used for the acquiring, constructing, and equipping of Airport improvements.

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$5,870,000 was issued in County building energy improvement bonds for the purpose of upgrading aging buildings with energy conservation methods. These bonds were issued for a sixteen year period and consists of \$3,395,000 in serial bonds and \$2,475,000 in term bonds which were issued at a premium in the amount of \$383,467. The amount of premium amortized during 2025 was \$24,740 and they mature on December 1, 2036.

On September 3, 2021, the date of refunding, \$8,647,762 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2015 jail improvement term bonds, 2017 County Building improvement term bonds, and 2010 recovery zone bonds. Of the \$9,487,615 paid to the escrow agent, \$6,114,000 was for the 2015 jail improvement bonds, \$2,533,762 was for the 2010 recovery bonds, and \$839,853 was for the 2017 County building improvement bonds. The money for the 2017 County building improvement bonds was not deposited into the irrevocable trust, it was used to directly pay off the outstanding balance on September 3, 2021. The sewer and water recovery bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund statements. All of the bonds were called and paid in full by the bond escrow agent on December 1, 2021 and the escrow account was closed. This current refunding reduced the County's total debt service payments over twenty-four years by \$2,150,733 and obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,721,073.

On June 20, 2023, the County issued Airport Improvement general obligation bonds in the amount of \$3,042,000. The general obligation bonds consist of term bonds at an interest rate of 4.89 percent for fifteen years and matures on December 1, 2038. This bond was issued for the purpose of constructing a ten-unit T-Hanger and four commercial box hangers. This term bond maturing December 1, 2038, is subject to optional redemption, in whole or in part, at the option of the Issuer, in integral multiples of \$5,000 and in inverse order of maturity, on any interest payment date on or after December 1, 2028, upon giving at least 30 days prior written notice to the registered owner hereof, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date. If fewer than all of the outstanding bonds are called for redemption, the selection of bonds to be redeemed, or portions thereof in amounts of \$1,000 or any integral multiple thereof, shall be made by lot by the Paying Agent and Registrar in any manner which the Paying Agent and Registrar may determine.

The remaining term bond is subject to payments in installments in the following years and in the respective principal amounts as follows:

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

<u>Year Ending</u> <u>December 31</u>	<u>Issue</u> <u>\$2,808,000</u>
2026	\$ 160,000
2027	167,000
2028	176,000
2029	184,000
2030	193,000
2031-2035	1,118,000
2036-2038	810,000
Total	<u>\$ 2,808,000</u>
Stated Maturity	<u>12/31/2038</u>

General obligation bonded debt service requirements to maturity are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>From Direct Placement</u>				
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,220,000	\$ 880,469	\$ 433,000	\$ 155,953	\$ 2,689,422
2027	1,265,000	835,769	442,000	144,471	2,687,240
2028	1,305,000	794,619	457,000	132,395	2,689,014
2029	1,355,000	750,919	241,000	119,569	2,466,488
2030	1,400,000	701,119	251,000	109,477	2,461,596
2031-2035	7,515,000	2,760,199	1,360,000	378,903	12,014,102
2036-2040	6,780,000	1,563,063	810,000	80,488	9,233,551
2041-2044	5,810,000	427,300	-	-	6,237,300
Total	<u>\$ 26,650,000</u>	<u>\$ 8,713,457</u>	<u>\$ 3,994,000</u>	<u>\$ 1,121,256</u>	<u>\$ 40,478,713</u>

The County's outstanding Bonds from direct placement related to governmental activities of \$3,994,000 contain a provision that in the event of default, the Bonds are issued with the full faith and credit of Fairfield County pledged for the payment and that the basic security for the Bonds is the County's ability to issue bonds or refund bonds to retire the Bonds at maturity, and to levy taxes.

**Long-Term Loans**

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0 percent, of which \$117,575 was not capitalized. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>From Direct Borrowing</u> <u>Principal</u>
2026	\$ 50,000
2027	25,000
Total	<u>\$ 75,000</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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The County's outstanding loan from direct borrowings related to governmental activities of \$75,000 contain provisions that in the event of default under the loan agreement, then the Director may declare the entire principal amount of the loan and all accrued interest, if any, to be immediately due and payable. In addition, the Director may assess a late charge equal to five percent of the amount due.

**Business-Type Activities:**

***General Obligation Bonds***

As of December 31, 2025, the County had \$4,295,000 in business-type general obligation bonds principal outstanding. The 2015 sewer improvement bonds, the 2015 sanitary sewer system improvement bonds, and the 2021 sewer administration building refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. The 2015 water system improvement bonds, the 2015 water improvement bonds, and the 2021 water administration building refunding bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and 2005 sewer various purpose bonds and \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$562,284 for the sewer improvement refunding bonds and \$253,087 for the water improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2025 was \$35,389 for the sewer improvement refunding bonds and \$15,928 for the water improvement refunding bonds. On September 8, 2020, these remaining outstanding bonds were called and fully repaid by the bond escrow agent through a direct placement current refunding.

On August 7, 2020, the County issued \$9,983,000 in Various Purpose Refunding Bonds to refund various bonds. These refunding bonds were serial bonds. \$492,000 of these Various Purpose Refunding Bonds were issued to refund the 2012 sanitary sewer improvement Liberty Township area refunding bonds portion, \$2,350,000 were issued to refund the 2012 sanitary sewer improvement refunding bonds, and \$1,289,000 were issued to refund the 2012 water improvement refunding bonds through a direct placement current refunding. These business-type activities refunding bonds were issued for a six year period with a final maturity at December 1, 2025. The remaining portions of the refunding bonds related to governmental activities and business-type activities which matured on December 1, 2024. On the date of refunding, August 7, 2020, \$10,108,843 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 and 2012 various purpose refunding general obligation bonds. Of the \$10,108,843 paid to the escrow agent, \$4,525,252 was for various governmental activities bonds and \$5,583,591 was for business-type activities. The amounts that related to the business-type activities portions that matured on December 1, 2025, were \$488,392 for the 2012 sanitary sewer Liberty Township area improvement bonds, \$2,331,190 for the 2012 sanitary sewer improvement bonds, and \$1,278,881 for the 2012 water improvement bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. All of the bonds were called and paid in full by the bond escrow agent on September 8, 2020, and the escrow account was closed.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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The current refunding resulted in a difference between the net carrying amount of the old debt and an acquisition price, in the amount of \$117,171 of which \$34,431 was for the sewer fund bonds and \$15,276 was for the water fund bonds. This difference is being reported in the accompanying financial statements as deferred inflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. All of the governmental activities have been fully amortized prior to 2025. The total amount amortized during 2025 was \$9,037 for business-type activities, the Sewer Fund was \$6,260 and the Water Fund was \$2,777.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Sewer and Water Enterprise Funds, and water system improvement general obligation bonds in the amount of \$722,456. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment, and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The Sewer and Water improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the sewer and water facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$153,018 for sewer purposes and \$100,332 for water purposes. The amount of premium amortized during 2025 was \$7,651 for sewer purposes and \$5,017 for water purposes. At year end, \$215,085 in bonds remained unspent for the Sewer Fund (there were no debt related payables for 2025).

On September 3, 2021, the County issued \$14,935,000 in Various Purpose Refunding and Improvement Bonds to refund various bonds and for the purpose of issuing additional debt for energy conservation. \$2,460,000 of these current refunding Various Purpose Refunding Bonds, \$1,230,000 for Water and Sewer Enterprise Funds each, were issued to refund the County's recovery zone economic development term bonds in the amount of \$2,485,000, which were used for Sewer and Water's administration building. The refunding bonds were issued for a nineteen year period with a final maturity at December 1, 2040. The \$2,460,000 bond issue consists of serial bonds of \$550,000 each for Sewer and Water and term bonds of \$680,000 each for Sewer and Water, which were issued at a premium in the amount of \$53,230 each for Sewer and Water. The amount of the premium amortized during 2025 was \$2,730 each for Sewer and Water. The current refunding resulted in a difference between the net carrying amount of debt and the acquisition price, in the amount of \$24,381 each for Sewer and Water. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2025 was \$1,250 each for Sewer and Water. On December 1, 2021, the refunded recovery zone economic development term bonds were called and paid in full by the bond escrow agent from the current refunding and the escrow account was closed.

The Sewer and Water term bonds due December 1, 2032, 2034, 2036, and 2040, for the business-type activities are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

**Fairfield County, Ohio**

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

Year Ending December 31	Issue			
	\$ 245,000	\$ 260,000	\$ 275,000	\$ 580,000
2031	\$ 120,000	\$ -	\$ -	\$ -
2033	-	130,000	-	-
2035	-	-	135,000	-
2037	-	-	-	140,000
2038	-	-	-	145,000
2039	-	-	-	145,000
Total mandatory sinking fund payments	120,000	130,000	135,000	430,000
Amount due at stated maturity	125,000	130,000	140,000	150,000
Total	\$ 245,000	\$ 260,000	\$ 275,000	\$ 580,000
Stated Maturity	12/1/2032	12/1/2034	12/1/2036	12/1/2040

The following tables list the annual debt service requirements to maturity for general obligation bonds of Sewer and Water funds:

Year Ending December 31	Sewer		Total
	Principal	Interest	
2026	\$ 192,500	\$ 76,169	\$ 268,669
2027	197,500	69,019	266,519
2028	202,500	62,413	264,913
2029	207,500	55,463	262,963
2030	220,000	47,738	267,738
2031-2035	1,015,000	119,779	1,134,779
2036-2040	360,000	21,850	381,850
Total	\$ 2,395,000	\$ 452,431	\$ 2,847,431

Year Ending December 31	Water		Total
	Principal	Interest	
2026	\$ 142,500	\$ 57,225	\$ 199,725
2027	147,500	52,075	199,575
2028	152,500	47,469	199,969
2029	157,500	42,519	200,019
2030	165,000	36,794	201,794
2031-2035	775,000	98,156	873,156
2036-2040	360,000	21,850	381,850
Total	\$ 1,900,000	\$ 356,088	\$ 2,256,088

**Loans**

There is no revenue pledged for the repayment of the OPWC loan for the 2007 water improvements. This OPWC loan was originally issued by the Greenfield Township Water and Sewer District that was merged with the County in 2018. The loan had an outstanding balance of \$59,954 at the time of the merger.

The water improvements OPWC debt service requirements as of year end was \$6,662, which matures in 2026.

The County's outstanding OPWC loan from direct borrowings related to business type activities of \$6,662 contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

The County has issued numerous Ohio Water Development Authority (OWDA) loans for various sewer and water projects. In connection with the loan funds received from the OWDA, the County has pledged future customer revenues of the Sewer and Water Enterprise Funds, net of specified operating expenses and net of debt service requirements on the general obligation bonds (which have first priority and a lien on net income available for debt service), to repay these loans.

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$903,008. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 3.5 percent of net revenues while interest payments are expected to require 0.3 percent of net revenues for 2025. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$109,142, \$10,399, and \$3,150,532, respectively.

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. In prior years, \$1,235,791 was forgiven by OWDA; which left \$1,257,573 of the original loan balance to be repaid by the County. During 2024, an additional \$77,162 was forgiven by OWDA for a total of \$1,312,953, which left \$1,180,411 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund was assigned OWDA loans with an outstanding balance of \$552,040 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 3.4 percent of net revenues while interest payments are expected to require 0.7 percent of net revenues for 2025. The OWDA loans total principal paid for the current year, total interest paid for the current year, and total customer net revenues were \$68,664, \$14,842, and \$2,024,316, respectively.

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County had drawn down \$2,493,364 of the loan. The loan activity was closed in 2024 by the County and the Ohio Water Development Authority; no remaining loan balance is available for future draws.

A summary of the principal and interest requirements to retire these loans are as follows:

Year Ending December 31	From Direct Borrowings				Total
	Sewer		Water		
	Principal	Interest	Principal	Interest	
2026	\$ 69,314	\$ 6,041	\$ 69,952	\$ 13,659	\$ 158,966
2027	25,704	4,093	71,294	12,422	113,513
2028	26,737	3,059	72,696	11,132	113,624
2029	27,812	1,984	74,160	9,786	113,742
2030	28,930	867	75,688	8,380	113,865
2031-2035	-	-	345,094	23,630	368,724
2036-2040	-	-	230,569	1,019	231,588
2041-2045	-	-	196,735	-	196,735
2046	-	-	59,021	-	59,021
Total	<u>\$ 178,497</u>	<u>\$ 16,044</u>	<u>\$ 1,195,209</u>	<u>\$ 80,028</u>	<u>\$ 1,469,778</u>

The County's outstanding OWDA loans from direct borrowing of related to business type activities \$1,373,706 contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

***Net Pension/OPEB Liabilities***

The County pays obligations related to employee compensation from the fund benefiting from their service. For additional information related to the net pension and OPEB liabilities, see Notes 12 and 13. There are no payment schedules for the net pension liabilities; however, employer pension contributions are made from the following funds: General Fund, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Community Services, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Other Judicial Programs, Other Public Safety Programs, Target Community Alternative to Prison, Public Transit, and Fiscal Recovery Special Revenue Funds, and the Sewer and Water Enterprise Funds.

**Other Long-Term Items:**

***Asset Retirement Obligations***

The County will be required to pay future obligations related to the asset retirement of certain capital assets when they are removed from service. For additional information related to the asset retirement obligations, see Note 17.

***Leases Payable***

The County has outstanding agreements to lease copiers, buildings, and vehicles in governmental activities. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. These leases will be paid from the General Fund and the Developmental Disabilities, Dog Adoption Center and Shelter, and the Community Services Special Revenue Funds. A summary of the principal and interest amounts for the remaining leases is as follows:

<b><u>Year Ending December 31</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2026	\$ 176,776	\$ 27,892	\$ 204,668
2027	155,903	19,401	175,304
2028	112,401	12,700	125,101
2029	103,285	6,462	109,747
2030	49,496	908	50,404
	<b><u>\$ 597,861</u></b>	<b><u>\$ 67,363</u></b>	<b><u>\$ 665,224</u></b>

***Subscriptions Payable***

The County has outstanding agreements for the use of subscription-based software from vendors for internet access, emergency notification, information technology, public records search, and cloud services in governmental activities and internet access for business-type activities. The future subscription payments were discounted based on the interest rate implicit in the subscription or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the subscription. These subscriptions will be paid from the General Fund and the Community Services, Motor Vehicle, Emergency Management and Homeland Security, and Other Public Safety Special Revenue Funds for governmental activities and from the Sewer and Water Enterprise Funds for business-type activities. A summary of the principal and interest amounts for the subscriptions is as follows:

## Fairfield County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

Year Ending December 31	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		Total
	Principal	Interest	Principal	Interest	
2026	\$ 227,091	\$ 51,012	\$ 24,490	\$ 1,911	\$ 304,504
2027	232,641	36,590	25,714	686	295,631
2028	238,177	22,401	-	-	260,578
2029	81,173	7,256	-	-	88,429
2030	74,269	2,239	-	-	76,508
	<u>\$ 853,351</u>	<u>\$ 119,498</u>	<u>\$ 50,204</u>	<u>\$ 2,597</u>	<u>\$ 1,025,650</u>

### **Legal Debt Margin**

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 one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. The effects of the debt limitations described above at December 31, 2025, are a margin on unvoted debt of \$57,058,425, and an overall debt margin of \$146,899,321.

### **Conduit Debt**

To further economic development in the County, the County issued bonds that provided capital financing to a private-sector entity to acquire, construct, renovate, install, and equip hospital facilities at Fairfield Medical Center. The property financed is pledged as collateral, and the bonds are payable solely from payments received from the private-sector entity on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for these bonds. At December 31, 2025, the outstanding principal amount of the bonds was \$73,380,000 for the Fairfield Medical Center.

### **NOTE 17 - ASSET RETIREMENT OBLIGATIONS**

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administration Code Section 1301-7-9 and retire a County classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of \$286,000 associated with the County's underground storage tanks was estimated by the County Auditor's Office using actual examples from underground storage tank removals completed by the Fairfield County Land Reutilization Corporation in 2019. The remaining useful life of these USTs range from 4 to 21 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County Utilities Director estimates these public safety issues to include removing any tankage, removing certain building structures for ease of equipment removal, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$1,035,000 associated with the County waste water treatment facilities was estimated by the County Utilities Director. The remaining useful life of these facilities range from 5 to 42 years.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

**NOTE 18 - INTERFUND TRANSACTIONS**

Interfund transfers during 2025 consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>		
	<u>General</u>	<u>Other Nonmajor Governmental</u>	<u>Total</u>
Major Governmental Funds:			
General Fund	\$ -	\$ 12,423,622	\$ 12,423,622
Developmental Disabilities	-	2,428,716	2,428,716
Other Nonmajor Governmental	13,620	814,346	827,966
<b>Total All Funds</b>	<b>\$ 13,620</b>	<b>\$ 15,666,684</b>	<b>\$ 15,680,304</b>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to transfer money to the General Fund for delinquent payments received on a retired special assessment, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to transfer resources into the capital project funds to be spent on capital related projects.

Interfund balances at December 31, 2025, consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>							<u>Total</u>
	<u>Major Funds</u>			<u>Major Funds</u>				
<i>Major Governmental Funds:</i>	<u>General</u>	<u>Develop-mental Disabilities</u>	<u>Drug Addiction, and Mental Health Health</u>	<u>Other Nonmajor Govern-mental</u>	<u>Sewer</u>	<u>Water</u>	<u>Govern-mental Activities - Internal Services</u>	
General	\$ -	\$ -	\$ -	\$ 26,150	\$ 2,459	\$ 2,101	\$ 15,590	\$ 46,300
Developmental Disabilities Alcohol, Drug Addiction, and Mental Health Board	58,588	-	-	504	60	60	-	59,212
Child/Adult Protective Services	-	288	-	-	-	-	-	288
<i>Other Nonmajor Governmental</i>	-	-	-	73,039	-	-	-	73,039
<i>Governmental Activities - Internal Service</i>	3,024,336	-	25,000	2,801,142	-	-	-	5,850,478
<i>Total All Funds</i>	<u>\$ 3,182,689</u>	<u>\$ 288</u>	<u>\$ 25,000</u>	<u>\$ 2,900,835</u>	<u>\$ 2,519</u>	<u>\$ 2,161</u>	<u>\$ 15,590</u>	<u>\$ 6,129,082</u>

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short-term loans) to Children Services, Community Development Block Grant, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, and Public Transit Special Revenue Funds, and the Airport Construction Grant, and Basil Western Road Capital Projects Fund.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$85,874.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**NOTE 19 - TAX ABATEMENT DISCLOSURES**

**Tax Abatements Approved by Other Entities**

The County has tax abatements approved by other entities. County property tax revenues were reduced as follows under agreements entered into by other governments:

<u>Overlapping Government</u>	<u>Amount of 2025 Taxes Abated</u>
City of Lancaster	\$ 460,571
City of Canal Winchester	377,675
Violet Township	221,066
City of Pickerington	5,578
Village of Lithopolis	1,116
Liberty Township	54
<i>Total</i>	<u>\$ 1,066,060</u>

**NOTE 20 - FUND BALANCES**

Fund balance is 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:

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**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

Fund Balances	General	Developmental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Child/ Adult Protective Services	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>						
Unclaimed Monies	\$ 84,840	\$ -	\$ -	\$ -	\$ -	\$ 84,840
Prepaid Items	846,916	23,479	11,835	-	188,041	1,070,271
Materials and Supplies Inventory	310,058	20,842	-	-	585,724	916,624
<b>Total Nonspendable</b>	<b>1,241,814</b>	<b>44,321</b>	<b>11,835</b>	<b>-</b>	<b>773,765</b>	<b>2,071,735</b>
<b>Restricted for:</b>						
Capital Projects	-	-	-	-	1,793,312	1,793,312
Debt Service	-	-	-	-	146,103	146,103
County Management	-	-	-	-	163,482	163,482
Real Estate Assessment and Delinquencies	-	-	-	-	6,429,107	6,429,107
Road, Bridge, and Culvert Projects	-	-	-	-	10,126,069	10,126,069
Ditch Maintenance and Bateson Beach	-	-	-	-	2,396,188	2,396,188
Developmental Disabilities	-	38,120,180	-	-	-	38,120,180
Mental Health	-	-	10,534,832	-	-	10,534,832
Children Services and Children's Trust	-	-	-	-	1,648,254	1,648,254
Child, Adult, and Senior Protective Services	-	-	-	25,306,671	2,189,483	27,496,154
Child Support Enforcement	-	-	-	-	5,935,845	5,935,845
Community Services and Workforce Investment Act	-	-	-	-	4,547,318	4,547,318
Sheriff, Corrections, Probation, 9-1-1, Victims of Crime, and Emergency Management and Homeland Security	-	-	-	-	3,781,453	3,781,453
Juvenile Court, Youth, and Indigent Services	-	-	-	-	871,654	871,654
Opioid Settlement	-	-	-	-	1,296,968	1,296,968
Dog and Kennel Services	-	-	-	-	287,064	287,064
Community Development Block Grant and Home	-	-	-	-	264,737	264,737
Economic Development Assistance	-	-	-	-	1,916,495	1,916,495
Court Computer and Recovery Services	-	-	-	-	2,386,629	2,386,629
Litter Enforcement	-	-	-	-	114,666	114,666
Reese-Peters Home	-	-	-	-	75,534	75,534
Board of Election Services	-	-	-	-	65,469	65,469
Court Services	-	-	-	-	100,526	100,526
Public Transit	-	-	-	-	1,249,992	1,249,992
<b>Total Restricted</b>	<b>-</b>	<b>38,120,180</b>	<b>10,534,832</b>	<b>25,306,671</b>	<b>47,786,348</b>	<b>121,748,031</b>
<b>Committed to:</b>						
Building Inspections	300,526	-	-	-	-	300,526
Notary Services	64,342	-	-	-	-	64,342
Enterprise Zone Plans	4,509	-	-	-	-	4,509
Capital Improvements	-	-	-	-	3,788,887	3,788,887
County Administration	1,112,758	-	-	-	-	1,112,758
Equipment/Capital Outlay	84,229	-	-	-	-	84,229
<b>Total Committed</b>	<b>1,566,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,788,887</b>	<b>5,355,251</b>
<b>Assigned to:</b>						
Capital Improvements	-	-	-	-	3,577,194	3,577,194
<b>Purchases on Order:</b>						
County Administration	1,422,035	-	-	-	-	1,422,035
County Courts	131,362	-	-	-	-	131,362
Health and Safety Services	159,763	-	-	-	-	159,763
Capital Outlay/Supplies	559,518	-	-	-	-	559,518
<b>Subsequent Year's</b>						
Appropriations	1,879,443	-	-	-	-	1,879,443
<b>Total Assigned</b>	<b>4,152,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,577,194</b>	<b>7,729,315</b>
<b>Unassigned (Deficit):</b>	<b>63,600,462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(274,999)</b>	<b>63,325,463</b>
<b>Total Fund Balances</b>	<b>\$ 70,560,761</b>	<b>\$ 38,164,501</b>	<b>\$ 10,546,667</b>	<b>\$ 25,306,671</b>	<b>\$ 55,651,195</b>	<b>\$ 200,229,795</b>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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On September 23, 2014, the Board of County Commissioners approved a resolution to target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. If the fund balance falls below the targeted range, the County will use the following budget strategies to replenish the unassigned fund balance within three years: reduce recurring expenditures to eliminate any structural deficit; increase revenue, pursue other funding sources; or some combination of the two prior options. Fund balance reserves are maintained to avoid interruption in operations, meet obligations, and minimize opportunity costs. Minimum unassigned fund balances will only be made available for extraordinary events as follows: major projects that are long-term in nature; temporary gap financing pending permanent financing and/or grant monies; disaster recovery; or potential service disruptions.

**NOTE 21 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency ended in April 2023. During 2024, the County received no additional COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

The 2025 activity includes \$54,547 which was subgranted to another government. This amount is reflected in intergovernmental expenditures in the Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

**Coshocton-Fairfield-Licking-Perry Solid Waste District**

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, which is a jointly governed organization. The District's purpose is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County paid \$16,300 in contributions to the District during 2025. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

**Fairfield County Multi-System Youth Committee**

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug

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Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield County Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$298,688 to the Committee during 2025 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County, and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

**Fairfield County Visitors and Convention Bureau**

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. The board of no fewer than nine and no more than fifteen operates the Bureau. Two of the board members are selected by the County Commissioners. The remaining board members are elected by majority vote of the quorum of the non-departing Directors. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2025, the County made no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 128 North Broad Street, Lancaster, Ohio 43130.

**Mid-East Ohio Regional Council (MEORC)**

The Mid-East Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services twenty counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate MEORC's revenues. The County paid \$148,186 to the Council during 2025 for membership dues. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

**Fairfield County Family and Children First Council**

The Fairfield County Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield County Department of Health or designee; Director of the Fairfield County Job and Family Services; Director of the Child Protective Services Division of Job and Family Services; Superintendent of the Fairfield County Developmental Disabilities Board; Superintendent of Pickerington City Schools; Superintendent of Fairfield County Educational Service Center; a representative of the City of Lancaster; President of the Fairfield County Commissioners or designee; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004"; a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2025, the County paid \$756,533 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**Lancaster-Fairfield Community Action Agency**

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2025, the County made payments to the Agency for administrative and general services of the County's Litter Enforcement and Home grants in the amounts of \$1,106,621 and \$60,021 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

**Area 20 Workforce Development Board**

The Area 20 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2025, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**South Central Major Crimes Unit**

The South Central Major Crimes Unit was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a four-member Governing Board that consists of one County Commissioner or designee from each participating county, and the Mayor, City Manager, or designee from each participating city. The Council also has an eight-member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield Sheriff, the Chief of Police from Lancaster city, and any law enforcement agency that has been approved to sit on the Operating Board or their respective designees. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the entities involved. In 2025, the County contributed \$674,024 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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**Perry Multi-County Juvenile Facility**

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2025, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding. This was the final year of grant funding for this program, it was defunded as of the end of December 31, 2025.

**Central Ohio Rural Planning Organization**

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2025, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 23 - RELATED ORGANIZATIONS**

**Fairfield County District Library**

The Fairfield County District Library is statutorily created as a separate and distinct political subdivision of the State. Four trustees of the District Library are appointed by the County Commissioners, and the judges of the Common Pleas Court appoint three trustees. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Due process is required to remove board members. The County provides no subsidies. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

**Fairfield County Park District**

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2025, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County custodial fund.

**Fairfield Metropolitan Housing Authority**

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street Lancaster, Ohio 43130.

**NOTE 24 - JOINT VENTURES**

**Fairfield County Regional Planning Commission**

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 45-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2025, the County contributed \$200,000 to the Commission for their annual subsidy which was approximately 53 percent of the annual revenues of the Commission. The remaining member governments contributed an annual fee total amount of \$46,444. Continued existence of the Commission is dependent upon the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit or burden on the County and there is no debt outstanding. The financial activity of the Commission is presented as a custodial fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Fairfield County Regional Planning Commission 138 West Chestnut Street, Lancaster, Ohio 43130.

**Fairfield, Hocking, Licking, and Perry Multi-County Detention District**

The Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing a detention home to treat juvenile offenders and their families in a community setting in such a manner as to reduce the probability of the youth reentering the juvenile justice system. Basic to the philosophy of the District is the idea that every young person is an individual who is unique and worthy of respect. The operation of the District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to recommend policies and procedures for the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

Each county will be contributing to the District in the form of a local share when needed. The contribution will be based on the number of children from each county who are maintained in the home during the year. In the beginning, each county contributed an annual fee based on each county's proportionate share of operational expenses and required capital needs of the District. The counties are responsible for all major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

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In 2025, the District received \$2,251,817 in contributions from member counties, for a 25 year total of \$48,943,839 from all member counties. Fairfield County contributed \$396,770 in 2025, for a grand total contribution of \$18,297,516. The County's total contributions represent 37 percent of total member contributions as of December 31, 2025. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County custodial fund. The District's construction was completed in 2004 and became operational on February 9, 2004. The County issued debt in past for their share of the District construction, which matured in 2022. The County's share of the joint venture is \$731,792 as of December 31, 2025. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

**NOTE 25 - RISK SHARING POOLS**

**County Risk Sharing Authority, Inc. (CORSA)**

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2025 was \$693,048. See Note 11 for more information.

**County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program**

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Retrospective Rating Program is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of nine members as follows: the president of the CCAO, treasurer of CCAO, and seven representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation certified sponsor, established the program based upon guidelines set forth by the Bureau of Workers' Compensation (BWC). CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for workers compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each county to CCAO in proportion to its payroll to the total payroll of the group.

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The County began participating in the program effective January 1, 2010. In 2025, the County paid premiums to BWC totaling \$475,350. See Note 11 for more information.

**NOTE 26 - RELATED PARTY TRANSACTIONS**

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$37,984 and they are reflected as in-kind contributions.

**NOTE 27 - CONTINGENT LIABILITIES**

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 custodial for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the County's financial condition.

**NOTE 28 - FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE**

**The Airport**

The constitution and laws of the State of Ohio establish the rights and privileges of Fairfield County Airport Authority, Fairfield County, Ohio (the Airport Authority) as a body corporate and politic. The Airport Authority was created under Ohio Revised Code, section 308.03 by the Board of Commissioners by resolution on November 15, 1967. The Fairfield County Commissioners appoint seven Board members to direct the Airport Authority. The Airport Authority is responsible for the safe and efficient operation and maintenance of Fairfield County Airport Authority. Due to the imposition of will exerted by the County, financial burden for the Airport Authority, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The Airport Authority operates on a year ending December 31.

The Airport Authority's management believes these financial statements present all activities for which the Airport Authority is financially accountable.

**Reporting Entity**

The Airport Authority has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Airport Authority are not misleading. The primary government consists of all departments, boards and agencies that are not legally separate from the Airport Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Airport Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Airport Authority is able to significantly influence the programs or services performed or provided by the organization; or (2) the Airport Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Airport Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Airport Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Airport Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of

**Fairfield County, Ohio**  
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the Airport Authority. The Airport Authority is, however, considered to be a component unit of Fairfield County (“the County”) by virtue of the fact the Airport Authority’s Governing Board is appointed by the County and the Airport Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Airport Authority is not financially accountable for any other organization.

**Public Entity Risk Pool**

The Airport Authority, through Fairfield County, participates in a public entity risk pool. See the Public Entity Risk Pool section.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements of the Airport Authority have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Airport Authority’s accounting policies are described below.

**Basis of Presentation**

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

**Government-Wide Financial Statements.** The statement of net position and the statement of activities display information about the Airport Authority as a whole. The statement of net position presents the financial condition of the governmental-type activities of the Airport Authority at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Airport Authority’s governmental activities. Direct expenses are those that are specifically associated with a service or program, and therefore clearly identifiable to a particular function. The policy of the Airport Authority 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. Revenues which are not classified as program revenues are presented as general revenues of the Airport Authority, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Airport Authority.

**Fund Financial Statements.** During the year, the Airport Authority segregates transactions related to certain Airport Authority 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 Airport Authority at this more detailed level.

**Fund Accounting**

The Airport Authority uses fund accounting to segregate cash that is restricted as to use. The Airport Authority classifies its only fund as General Fund. The General Fund reports all financial resources except those required to be accounted for in another fund.

**Measurement Focus**

Government-Wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities and deferred inflows of resources associated with the operation of the Airport Authority are included in the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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Fund Financial Statements – All government funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, 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 reconciliation with brief explanation to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Basis of Accounting**

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

**Revenues – Exchange and Nonexchange 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 Airport Authority, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the Airport Authority receives value without directly giving equal value in return include contributions. Revenue from contributions 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, and expenditure requirements, in which the resources are provided to the Airport Authority on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, intergovernmental revenue sources are considered to be both measurable and available at year end.

Unavailable revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

**Deferred Inflows of Resources**

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 as an inflow of resources (revenue) until that time. For the Authority, deferred inflows of resources include leases. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in systematic and rational manner over the term of the lease.

**Expenses/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.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**Budgetary**

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's budget appears in the Budgetary Activity section.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Fairfield County Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission approves estimated resources.

**Encumbrances** The Fairfield County Board of Commissioners reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

**Cash and Cash Equivalents**

As the Ohio Revised Code permits, the Fairfield County Treasurer holds the Airport Authority's deposits as the Airport Authority's custodian. The Airport Authority's deposits are presented in the balance sheet as "Cash and Cash Equivalents."

**Receivables and Payables**

Receivables and payables to be recorded on the Airport Authority's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Receivables at December 31, 2025, consisted of amounts from accounts, accrued interest, and leases receivable. All receivables are considered collectible in full. A summary of the principal items of receivables reported on the statement of net position follows:

<b>Governmental Activities:</b>	<b>Amount</b>
Accrued Interest Receivable	\$1,582
Accounts Receivable	22,093
Leases Receivable	154,521

Receivables have been disaggregated on the face of the basic financial statements. All receivables are expected to be collected within the subsequent year except for the leases receivable.

Accounts receivable consists of fuel sales and hangar rent. Accrued interest and leases receivable consists of outstanding lease agreements which meet the requirements of a lease based on guidance from the Governmental Accounting Standards Board Statement No. 87.

**Inventory Held for Resale**

Inventory held for resale consists of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

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**Prepaid Items**

The Airport Authority records payments made to vendors for services that will benefit periods beyond December 31, 2025, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**Leases**

The Airport Authority serves as lessor in a noncancellable lease which is accounted for as follows:

**Lessor** At the commencement of a lease, the Airport Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

**Capital Assets**

Capital assets during 2025 consisted of equipment. 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 values as of the date received. The Airport Authority has a capitalization threshold of ten thousand dollars. All of the Airport Authority's reported capital assets are depreciated using the straight-line method over the useful life from four to 20 years for equipment.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Airport Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Nonspendable** The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash.

**Restricted** Fund balances are *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 Board can *commit* amounts via formal action (resolution). The Airport Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

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

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The Airport Authority, where applicable, 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.

**Net Position**

Net position is the residual amount when comparing assets to liabilities. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors or laws or regulations of other governments. The Airport Authority, where applicable, applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

**Income Tax Status**

The Airport Authority is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Airport Authority is not a private foundation within the meaning of Section 509 (a). Contributions to the Airport Authority are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Airport Authority's tax status.

**Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America 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.

**CHANGE IN ACCOUNTING PRINCIPLES**

For 2025, the Airport Authority implemented Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. GASB 102 will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 requirements apply only to note disclosure and do not have any effect on beginning net position/fund balance. The Airport Authority evaluated their concentrations and constraints but did not have any events that required disclosure.

**BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2025, follows:

2025 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$ 876,500	\$ 888,924	\$ 12,424

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
	Appropriation	Budgetary	
Fund Type	Authority	Expenditures	Variance
General	\$ 1,007,420	\$ 975,006	\$ 32,414

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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**LEASES RECEIVABLES**

The Airport Authority is reporting leases receivable of \$154,521 in the General Fund at December 31, 2025. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2025, the Airport Authority recognized leases revenue of \$30,137 and other interest revenue of \$4,275 in the General Fund. These lease revenue amounts exclude short-term leases.

In 2017, the Airport Authority entered a 15-year leasing arrangement with SAS Aviation Properties, LLC for a track of land. This lease is paid monthly and was scheduled to end on April 30, 2032. In 2023, this lease was extended an additional 10 years and will end on April 30, 2042.

In 2023, the Airport Authority entered into a four-year lease with Fairfield Aircraft Services, LLC for hangar space. This lease is paid monthly and ends on December 31, 2026.

In 2023, the Airport Authority also entered into a three-year lease with Sundowner Aviation, LLC for administrative terminal building office space and four hangar bays. This lease is paid annually and ends on December 31, 2025.

In 2024, the Airport Authority entered a 25-year leasing arrangement with SAS Aviation Properties, LLC for an additional track of land. This lease is paid monthly and was scheduled to end on June 30, 2049.

A summary of future lease revenue is as follows:

Year Ending December 31	From Direct Placement		Total
	Principal	Interest	
2026	\$ 16,769	\$ 2,896	\$ 19,665
2027	5,915	2,446	8,361
2028	6,244	2,285	8,529
2029	6,593	2,116	8,709
2030	6,952	1,937	8,889
2031-2035	38,891	12,167	51,058
2036-2040	43,628	8,869	52,497
2041-2045	21,100	3,509	24,609
2046-2049	8,429	759	9,188
Total	<u>\$ 154,521</u>	<u>\$ 36,984</u>	<u>\$ 191,505</u>

**RISK MANAGEMENT**

The Airport Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with ACE Property and Casualty Insurance Company and the County Risk Sharing Authority (CORSA) for liability and property insurance, the Authority has addressed these various types of risk.

The Airport Authority has insurance through ACE Property and Casualty Insurance Company program. It has a \$10,000,000 annual aggregate limit coverage on products-completed operations, personal injury, advertising injury, and malpractice. There is an extended coverage for war, hi-jacking and other perils, with \$10,000,000 annual aggregate limit. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, \$2,000,000 hangar keepers not "in flight" limit any one occurrence, and \$1,000,000 hangar keepers not "in flight" limit any one aircraft.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including direct physical loss or damage, collapse, and equipment breakdown to property. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. CORSA does not include any coverage for aircraft/aircraft liability.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
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The Airport Authority has had no significant reductions in any of its insurance coverage from the prior year. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

**CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2025, was as follows:

Capital Assets Activity				
Assets	12/31/2024 Balance	Additions	Deletions	12/31/2025 Balance
Equipment	\$ 115,440	\$ -	\$ 18,575	\$ 96,865
Accumulated Depreciation	(76,328)	(12,108)	(18,575)	(69,861)
Book Value	<u>\$ 39,112</u>	<u>\$ (12,108)</u>	<u>\$ -</u>	<u>\$ 27,004</u>

**FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the Authority is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the General Fund is presented below for 2025:

Fund Balances	General Fund
<u>Nonspendable:</u>	
Prepaid Items	\$503
<u>Committed to:</u>	
Operations and Repairs	95,969
<u>Assigned to:</u>	
Purchases on Order	33,939
Unassigned	<u>405,662</u>
<i>Total Fund Balances</i>	<u><u>\$539,073</u></u>

**OTHER COMMITMENTS**

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2025, may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2025, the Airport Authority's commitments for encumbrances in the General Fund are \$173,496.

**PUBLIC ENTITY RISK POOL**

**County Risk Sharing Authority, Inc. (CORSA)**

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among all 88 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2025

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

***RELATED PARTY TRANSACTIONS, CONTRIBUTIONS, AND CONTINGENT LIABILITIES***

The Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$37,984 and they are reflected as in-kind contributions.

During 2025, the Airport Authority did not receive any significant contributions for airport improvements and operations from the County.

The Airport Authority is currently not a party to any material legal proceedings.

**NOTE 29 - SUBSEQUENT EVENTS**

In December 2025, the Ohio General Assembly passed, and the Governor signed, a series of legislative measures (including House Bill 186 and related bills) that significantly modify the state's property tax system, with provisions effective beginning in Tax Year 2026 (affecting tax bills issued and collected in 2026–2027 and beyond). The legislation is intended to provide property tax relief to homeowners, adjust state tax credits, cap certain tax revenue growth, and give county budget commissions authority to adjust tax rates if collections exceed justifiable needs. As of the date of these financial statements, the County is evaluating the magnitude of these effects, including potential changes to the County's revenue estimates for future budgets. Adjustments to future budgetary projections will be made when the impact becomes estimable and probable.

On March 10, 2026, the County approved a resolution to finance the realignment and reconfiguration of the Kings Crossing/Hill Road and Hill Road/Basil-Western Road intersections as well as the widening of existing lanes along the Basil-Western Road Corridor in Violet Township. The project will be funded in part with proceeds from an Ohio Department of Transportation State Infrastructure Bank loan in an amount not to exceed \$4,008,000.

On March 26, 2026, the County issued Road Construction and Improvement Bonds, Series 2026A and Various Purpose Refunding Bonds, Series 2026B, which were general obligation bonds in the principal amount of \$21,585,000. The road construction and improvement bonds were issued in the principal amount of \$5,995,000 to finance the construction and improvement of the Basil Western Road project and related infrastructure intended to support planned economic development within the County. The bonds mature in 2049, bear interest at rates ranging from 4 percent to 5 percent, and consist of serial and term bonds. The various purpose refunding bonds were issued in the principal amount of \$31,610,000, \$1,200,000, and \$780,000 to partially refund the County's 2015 Jail Improvement Bonds, the 2015 Sewer Improvements and Sanitary Sewer Improvement Bonds, and the 2015 Water Improvements and Water System Improvement Bonds, respectively. The jail refunding bonds mature in 2040, bear interest rates ranging from 3.25 percent to 4 percent, and consist of serial and term bonds. The sewer refunding bonds mature in 2034, bear an interest rate of 5 percent, and consists of serial bonds. The water refunding bonds mature in 2034, bear interest rates ranging from 3.25 percent to 4 percent, and consists of serial bonds.

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# Required Supplementary Information

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan and Legacy Combined Plan*  
*Last Ten Years \**

	2025 (1)	2024	2023	2022
County's Proportion of the Net Pension Liability	0.29717300%	0.29093580%	0.29804040%	0.30860011%
County's Proportionate Share of the Net Pension Liability	\$72,853,507	\$76,168,182	\$88,041,264	\$26,849,458
County's Covered Payroll	\$51,133,333	\$45,827,438	\$44,340,592	\$42,522,668
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.48%	166.21%	198.56%	63.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.99%	79.01%	75.74%	92.62%
<b>Legacy Combined Plan (2)</b>				
County's Proportion of the Net Pension Asset	N/A	0.25040790%	0.23027310%	0.22886227%
County's Proportionate Share of the Net Pension Asset	N/A	\$769,708	\$542,729	\$901,729
County's Covered Payroll	N/A	\$1,149,842	\$1,084,529	\$1,043,371
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	N/A	66.94%	50.04%	86.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension County	N/A	144.55%	137.14%	169.88%

\* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

(1) 2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

(2) Amounts for the combined plan are not presented prior to 2018 as Fairfield County's participation in the plan was considered immaterial in previous years.

See accompanying notes to required supplementary information.

2021	2020	2019	2018	2017	2016
0.28939001%	0.27556830%	0.27785520%	0.27799920%	0.28058940%	0.28623777%
\$42,852,358	\$54,467,942	\$76,098,906	\$43,612,683	\$63,717,082	\$49,579,990
\$38,241,973	\$36,767,502	\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255
112.06%	148.14%	213.86%	125.52%	183.81%	148.26%
86.88%	82.17%	74.70%	84.66%	77.25%	81.08%
0.20820982%	0.18089190%	0.18894150%	0.17681310%		
\$601,027	\$377,203	\$211,280	\$240,702		
\$905,979	\$806,757	\$808,093	\$724,138		
66.34%	46.76%	26.15%	33.24%		
157.67%	145.28%	126.64%	137.28%		

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Ten Fiscal Years \**

	2025	2024	2023	2022
County's Proportion of the Net Pension Liability	0.005008680%	0.005484030%	0.004513560%	0.005009840%
County's Proportionate Share of the Net Pension Liability	\$910,826	\$1,055,216	\$971,992	\$1,113,694
County's Covered Payroll	\$723,857	\$761,157	\$609,636	\$651,307
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.83%	138.63%	159.44%	170.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.10%	82.50%	80.00%	78.90%

\* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information.

2021	2020	2019	2018	2017	2016
0.005269721%	0.005717790%	0.006221020%	0.006374030%	0.006021300%	0.006296120%
\$673,781	\$1,383,502	\$1,375,741	\$1,401,506	\$1,430,373	\$2,107,500
\$650,250	\$690,050	\$730,371	\$724,621	\$661,971	\$662,471
103.62%	200.49%	188.36%	193.41%	216.08%	318.13%
87.80%	75.50%	77.40%	77.30%	75.30%	72.10%

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

	2025	2024	2023
County's Proportion of the Net OPEB Liability (Asset)	0.29535030%	0.28846980%	0.29440260%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$6,923,704)	(\$2,603,511)	\$1,856,264
County's Covered Payroll	\$53,227,400	\$48,873,029	\$47,187,321
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.01%	-5.33%	3.93%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	121.51%	107.76%	94.79%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

See accompanying notes to required supplementary information.

2022	2021	2020	2019	2018	2017
0.30254770%	0.28322294%	0.26948160%	0.27196920%	0.27144900%	0.27263700%
(\$9,476,257)	(\$5,045,844)	\$37,222,409	\$35,458,363	\$29,477,361	\$27,537,264
\$44,935,439	\$40,310,452	\$38,727,709	\$37,520,001	\$36,549,521	\$36,251,335
-21.09%	-12.52%	96.11%	94.51%	80.65%	75.96%
128.23%	115.57%	47.80%	46.33%	54.14%	54.04%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)*  
*State Teachers Retirement System of Ohio - OPEB Plan*  
*Last Nine Fiscal Years (1) \**

	<u>2025</u>	<u>2024</u>	<u>2023</u>
County's Proportion of the Net OPEB Liability (Asset)	0.005008680%	0.005484030%	0.004513560%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$60,695)	(\$104,021)	(\$87,783)
County's Covered Payroll	\$723,857	\$761,157	\$609,636
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-8.38%	-13.67%	-14.40%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.30%	158.00%	168.50%

(1) Although this schedule is intended to show Information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is June 30th.

See accompanying notes to required supplementary information.

2022	2021	2020	2019	2018	2017
0.005009840%	0.005269721%	0.005717790%	0.006221020%	0.006374030%	0.006021300%
(\$129,722)	(\$111,108)	(\$100,489)	(\$103,034)	(\$102,424)	\$234,929
\$651,307	\$650,250	\$690,050	\$730,371	\$724,621	\$661,971
-19.92%	-17.09%	-14.56%	-14.11%	-14.13%	35.49%
230.70%	174.70%	182.10%	174.70%	176.00%	47.10%

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*Ohio Public Employees Retirement System*  
*Last Ten Years*

	2025	2024	2023	2022
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$8,036,132	\$7,293,710	\$6,703,472	\$6,526,023
Contributions in Relation to the Contractually Required Contribution	<u>(8,036,132)</u>	<u>(7,293,710)</u>	<u>(6,703,472)</u>	<u>(6,526,023)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$55,168,061	\$49,870,533	\$45,827,438	\$44,340,592
Contributions as a Percentage of Covered Payroll	<u>14.57%</u>	<u>14.63%</u>	<u>14.63%</u>	<u>14.72%</u>
<b>Net Pension Asset - Legacy Combined Plan (2)</b>				
Contractually Required Contribution	N/A	\$151,536	\$137,981	\$151,834
Contributions in Relation to the Contractually Required Contribution	<u>N/A</u>	<u>(151,536)</u>	<u>(137,981)</u>	<u>(151,834)</u>
Contribution Deficiency (Excess)	<u>N/A</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	N/A	\$1,262,800	\$1,149,842	\$1,084,529
Contributions as a Percentage of Covered Payroll	<u>N/A</u>	<u>12.00%</u>	<u>12.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability (Asset) - OPERS Plan</b>				
Contractually Required Contribution	\$95,458	\$93,732	\$84,988	\$70,488
Contributions in Relation to the Contractually Required Contribution	<u>(95,458)</u>	<u>(93,732)</u>	<u>(84,988)</u>	<u>(70,488)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$57,344,544	\$53,227,400	\$48,873,029	\$47,187,321
Contributions as a Percentage of Covered Payroll	<u>0.17%</u>	<u>0.18%</u>	<u>0.17%</u>	<u>0.15%</u>

(1) The OPEB plan includes the members from the traditional plan, the legacy combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

(2) 2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

See accompanying notes to required supplementary information.

2021	2020	2019	2018	2017	2016
\$6,266,763	\$5,638,657	\$5,422,186	\$5,250,326	\$4,781,015	\$4,413,690
<u>(6,266,763)</u>	<u>(5,638,657)</u>	<u>(5,422,186)</u>	<u>(5,250,326)</u>	<u>(4,781,015)</u>	<u>(4,413,690)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$42,522,668	\$38,241,973	\$36,767,502	\$35,583,808	\$34,745,958	\$34,664,317
<u>14.74%</u>	<u>14.74%</u>	<u>14.75%</u>	<u>14.75%</u>	<u>13.76%</u>	<u>12.73%</u>
\$146,072	\$126,837	\$112,946	\$113,133	\$94,138	\$78,446
<u>(146,072)</u>	<u>(126,837)</u>	<u>(112,946)</u>	<u>(113,133)</u>	<u>(94,138)</u>	<u>(78,446)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,043,371	\$905,979	\$806,757	\$808,093	\$724,138	\$653,717
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
\$54,776	\$46,500	\$46,138	\$45,124	\$397,877	\$743,693
<u>(54,776)</u>	<u>(46,500)</u>	<u>(46,138)</u>	<u>(45,124)</u>	<u>(397,877)</u>	<u>(743,693)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$44,935,439	\$40,310,452	\$38,727,709	\$37,520,001	\$36,549,521	\$36,251,335
<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>0.12%</u>	<u>1.09%</u>	<u>2.05%</u>

**Fairfield County, Ohio**  
*Required Supplementary Information*  
*Schedule of County Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Fiscal Years*

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$91,402	\$112,555	\$92,218	\$89,118
Contributions in Relation to the Contractually Required Contribution	<u>(91,402)</u>	<u>(112,555)</u>	<u>(92,218)</u>	<u>(89,118)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$652,872	\$803,964	\$658,700	\$636,557
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See accompanying notes to required supplementary information.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$90,436	\$88,890	\$100,731	\$108,819	\$96,773	\$92,651
<u>(90,436)</u>	<u>(88,890)</u>	<u>(100,731)</u>	<u>(108,819)</u>	<u>(96,773)</u>	<u>(92,651)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$645,971	\$634,929	\$719,507	\$777,279	\$691,233	\$661,793
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

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**Changes in Assumptions – OPERS Pension – Traditional Plan**

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:

	<u>Beginning in 2022</u>	<u>2019 through 2021</u>	<u>2018 and 2017</u>	<u>2016</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
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:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:	
2025	2.9 percent, simple through 2025, then 2.05 percent, simple
2024	2.3 percent, simple through 2024, then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates 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 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 these tables.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006, and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006, and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

mortality improvement back to the observation base year of 2006, and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above-described tables.

Amounts reported for 2016 use mortality rates are based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS Pension – Combined Plan**

Beginning with 2025, the combined plan was consolidated into the traditional pension plan, and is tracked as a separate division within the traditional pension plan.

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:

	<u>2022 - 2024</u>	<u>2019 through 2021</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple see below	3 percent, simple see below	3 percent, simple see below
Post-January 7, 2013 Retirees	6.9 percent	7.2 percent	7.5 percent
Investment Rate of Return	Individual	Individual	Individual
Actuarial Cost Method	Entry Age	Entry Age	Entry Age

Since 2020, the Combined Plan has had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

**Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2022 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 prior years are presented below:

	<u>Beginning in 2022</u>	<u>2017 - 2021</u>	<u>2016</u>
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

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Investment rate of return:

2021 through 2025	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016	7.75 percent, net of investment expenses, including inflation

Beginning in 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. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 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 2016 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.

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

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**Changes in Assumptions – OPERS OPEB**

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2025	4.08 percent
2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2025	6.00 percent
2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2025	5.50 percent, initial 3.5 percent, ultimate in 2039
2024	5.50 percent, initial 3.5 percent, ultimate in 2038
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

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**Changes in Benefit Terms - OPERS**

For 2025, the Combined Plan of OPERS was incorporated into the Traditional Plan of OPERS. Additionally, members with both Traditional Plan and Combined Plan service may choose to aggregate their service credit to fulfill unreduced retirement eligibility requirements. To aggregate service, members must have at least five years of contributing service in one of the two plans and the member must refund the contributions (and interest) left in the plan with the lesser service credit.

**Changes in Benefit Terms – STRS Pension**

For 2025, the following assumption and benefit changes were recognized:

- Effective July 1, 2025, a 1.5 percent one-time ad-hoc Cost-of-Living Adjustment (COLA) of the base benefit was granted to eligible benefit recipients. The COLA will be added to the base benefit on the retirement anniversary date and each month thereafter.
- A one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024.
- Effective June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60.
- Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

For 2022, 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.

**Changes in Benefit Terms – OPERS OPEB**

Retirees receive a monthly subsidy into an HRA account equal to a dollar amount (base allowance) multiplied by the retirees' applicable allowance percentage. The Board of Trustees set the HRA base allowance on an annual basis. For purposes of GASB Statement Nos. 74 and 75 reporting, changes to the HRA base allowance (or assumed future HRA base allowances, as determined by the Board of Trustees with OPERS Staff assistance) are treated as benefit changes during the current period and recognized in the OPEB Expense.

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.

**Fairfield County, Ohio**  
Notes to the Required Supplementary Information  
For the Year Ended December 31, 2025

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**Changes in Assumptions – STRS OPEB**

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Changes in Benefit Terms – STRS OPEB**

For 2025, health care trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2026. 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.

For 2024, 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.

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recovery experience.

For 2021, 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 CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 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 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, 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 2018, 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.

# Combining Financial Statements and Schedules

# General Fund

The General Fund accounts for and reports all financial resources received and used for services traditionally provided by a county government and not required to be accounted for in other funds.

# Fairfield County, Ohio

## SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government - Legislative and Executive</b>				
Commissioners:				
Personal Services .....	\$ 973,967	\$ 990,467	\$ 982,534	\$ 7,933
Fringe Benefits .....	408,053	391,553	354,121	37,432
Contractual Services .....	1,179,326	1,388,423	1,336,044	52,379
Materials and Supplies .....	46,602	39,674	24,314	15,360
Capital Outlay .....	16,500	16,500	5,316	11,184
<b>Total Commissioners .....</b>	<b>2,624,448</b>	<b>2,826,617</b>	<b>2,702,329</b>	<b>124,288</b>
Workforce and Economic Development:				
Personal Services .....	462,500	472,500	470,760	1,740
Fringe Benefits .....	193,950	183,950	164,861	19,089
Contractual Services .....	716,726	803,975	759,718	44,257
Materials and Supplies .....	1,800	1,800	328	1,472
Capital Outlay .....	200,000	160,000	88,370	71,630
Other .....	47,451	47,451	28,051	19,400
<b>Total Workforce and Economic Development ....</b>	<b>1,622,427</b>	<b>1,669,676</b>	<b>1,512,088</b>	<b>157,588</b>
Auditor:				
Personal Services .....	959,571	926,371	908,227	18,144
Fringe Benefits .....	383,672	371,127	359,005	12,122
Contractual Services .....	801,524	831,335	831,286	49
Materials and Supplies .....	35,541	29,025	24,558	4,467
Capital Outlay .....	3,500	13,500	13,482	18
<b>Total Auditor .....</b>	<b>2,183,808</b>	<b>2,171,358</b>	<b>2,136,558</b>	<b>34,800</b>
Treasurer:				
Personal Services .....	382,693	382,693	378,270	4,423
Fringe Benefits .....	196,325	196,325	181,831	14,494
Contractual Services .....	86,700	86,700	76,601	10,099
Materials and Supplies .....	2,600	2,600	1,005	1,595
Capital Outlay .....	11,000	11,000	9,484	1,516
<b>Total Treasurer .....</b>	<b>679,318</b>	<b>679,318</b>	<b>647,191</b>	<b>32,127</b>
Prosecuting Attorney:				
Personal Services .....	1,695,472	1,695,472	1,623,275	72,197
Fringe Benefits .....	625,931	625,931	579,064	46,867
Contractual Services .....	19,500	19,500	18,986	514
Materials and Supplies .....	10,000	10,000	9,992	8
Capital Outlay .....	66,500	66,500	59,650	6,850
Other .....	78,033	78,033	78,033	-
<b>Total Prosecuting Attorney .....</b>	<b>2,495,436</b>	<b>2,495,436</b>	<b>2,369,000</b>	<b>126,436</b>
Safety and Security:				
Personal Services .....	-	21,200	20,352	848
Fringe Benefits .....	-	14,213	11,033	3,180
Contractual Services .....	114,758	88,693	82,518	6,175
Materials and Supplies .....	20,000	20,000	18,908	1,092
Capital Outlay .....	152,512	163,890	163,391	499
<b>Total Safety and Security .....</b>	<b>\$ 287,270</b>	<b>\$ 307,996</b>	<b>\$ 296,202</b>	<b>\$ 11,794</b>

(continued)

# Fairfield County, Ohio

## SCHEDULE OF EXPENDITURES — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND

(Continued)

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Information Technology:				
Personal Services .....	\$ 687,500	\$ 687,500	\$ 682,219	\$ 5,281
Fringe Benefits .....	215,456	230,456	226,833	3,623
Contractual Services .....	1,783,712	1,640,664	1,619,487	21,177
Materials and Supplies .....	82,276	74,145	62,167	11,978
Capital Outlay .....	241,382	236,394	196,185	40,209
Total Information Technology .....	<u>3,010,326</u>	<u>2,869,159</u>	<u>2,786,891</u>	<u>82,268</u>
Board of Elections:				
Personal Services .....	1,113,289	925,848	791,498	134,350
Fringe Benefits .....	399,619	399,619	360,624	38,995
Contractual Services .....	554,052	723,276	525,598	197,678
Materials and Supplies .....	40,756	34,374	31,854	2,520
Capital Outlay .....	57,716	77,600	75,712	1,888
Total Board of Elections .....	<u>2,165,432</u>	<u>2,160,717</u>	<u>1,785,286</u>	<u>375,431</u>
Maintenance and Operation:				
Personal Services .....	810,750	841,750	812,526	29,224
Fringe Benefits .....	358,728	366,228	357,366	8,862
Contractual Services .....	2,708,930	2,411,392	2,246,118	165,274
Materials and Supplies .....	751,830	680,475	629,294	51,181
Capital Outlay .....	278,094	235,000	150,013	84,987
Total Maintenance and Operation .....	<u>4,908,332</u>	<u>4,534,845</u>	<u>4,195,317</u>	<u>339,528</u>
Recorder:				
Personal Services .....	279,711	279,711	260,253	19,458
Fringe Benefits .....	163,598	163,598	129,663	33,935
Contractual Services .....	17,804	17,632	16,152	1,480
Materials and Supplies .....	2,271	2,271	942	1,329
Total Recorder .....	<u>463,384</u>	<u>463,212</u>	<u>407,010</u>	<u>56,202</u>
Human Resources:				
Personal Services .....	191,359	191,359	189,845	1,514
Fringe Benefits .....	75,253	75,253	74,258	995
Contractual Services .....	398,369	385,030	295,537	89,493
Materials and Supplies .....	16,933	21,000	12,780	8,220
Capital Outlay .....	4,000	4,000	-	4,000
Total Human Resources .....	<u>685,914</u>	<u>676,642</u>	<u>572,420</u>	<u>104,222</u>
Enterprise Zone:				
Personal Services .....	2,000	2,000	-	2,000
Fringe Benefits .....	1,100	1,100	16	1,084
Contractual Services .....	100	100	-	100
Materials and Supplies .....	100	100	-	100
Total Enterprise Zone .....	<u>3,300</u>	<u>3,300</u>	<u>16</u>	<u>3,284</u>
Certificate of Title Administration:				
Personal Services .....	1,030,300	1,030,300	872,856	157,444
Fringe Benefits .....	567,700	567,700	423,227	144,473
Contractual Services .....	79,750	40,981	22,255	18,726
Materials and Supplies .....	49,384	36,285	15,809	20,476
Capital Outlay .....	-	31,985	31,985	-
Total Certificate of Title Administration .....	<u>\$ 1,727,134</u>	<u>\$ 1,707,251</u>	<u>\$ 1,366,132</u>	<u>\$ 341,119</u>

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
County Recorder Equipment:				
Contractual Services .....	\$ 101,353	\$ 100,030	\$ 80,930	\$ 19,100
Capital Outlay .....	15,000	15,000	-	15,000
Total County Recorder Equipment .....	116,353	115,030	80,930	34,100
Building Department:				
Personal services .....	4,400	4,400	4,013	387
Fringe benefits .....	830	830	661	169
Contractual Services .....	102,135	99,607	99,607	-
Materials and Supplies .....	900	600	200	400
Capital Outlay .....	600	600	-	600
Total Building Department .....	108,865	106,037	104,481	1,556
Insurance on Property and Persons:				
Contractual Services .....	867,091	891,091	865,426	25,665
Levy and Assessment:				
Contractual Services .....	911,000	901,000	752,390	148,610
Total General Government - Legislative and Executive .....	24,859,838	24,578,685	22,579,667	1,999,018
<b>General Government - Judicial</b>				
Domestic Relations:				
Personal Services .....	784,539	794,639	793,318	1,321
Fringe Benefits .....	310,669	308,569	301,897	6,672
Contractual Services .....	43,997	43,657	36,049	7,608
Materials and Supplies .....	2,670	4,670	3,739	931
Capital Outlay .....	66,229	55,426	46,300	9,126
Total Domestic Relations .....	1,208,104	1,206,961	1,181,303	25,658
Common Pleas Probation:				
Personal Services .....	637,109	637,109	603,559	33,550
Fringe Benefits .....	337,486	337,486	250,404	87,082
Contractual services .....	389,086	381,343	381,343	-
Total Common Pleas Probation .....	1,363,681	1,355,938	1,235,306	120,632
Common Pleas Court:				
Personal Services .....	576,551	576,551	562,125	14,426
Fringe Benefits .....	293,737	296,737	284,337	12,400
Contractual Services .....	711,300	708,300	559,905	148,395
Materials and Supplies .....	22,500	20,000	11,402	8,598
Capital Outlay .....	71,466	73,966	71,783	2,183
Total Common Pleas Court .....	1,675,554	1,675,554	1,489,552	186,002
Jury Commission:				
Personal Services .....	1,672	1,672	1,483	189
Fringe Benefits .....	306	306	299	7
Total Jury Commission .....	1,978	1,978	1,782	196
Juvenile Court:				
Contractual Services .....	733,652	733,050	612,043	121,007
Probate Court:				
Personal Services .....	551,459	571,459	570,274	1,185
Fringe Benefits .....	280,185	280,185	266,348	13,837
Contractual Services .....	65,050	64,592	51,446	13,146
Materials and Supplies .....	5,173	5,000	5,000	-
Total Probate Court .....	\$ 901,867	\$ 921,236	\$ 893,068	\$ 28,168

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Clerk of Courts:				
Personal Services .....	\$ 1,004,892	\$ 1,004,892	\$ 932,089	\$ 72,803
Fringe Benefits .....	503,300	503,300	455,701	47,599
Contractual Services .....	153,388	139,430	138,688	742
Materials and Supplies .....	36,566	31,350	23,973	7,377
Capital Outlay .....	16,700	19,625	19,625	-
Total Clerk of Courts .....	<u>1,714,846</u>	<u>1,698,597</u>	<u>1,570,076</u>	<u>128,521</u>
Municipal Court:				
Contractual Services .....	1,590,047	1,567,257	1,430,311	136,946
Materials and supplies .....	35,083	35,000	35,000	-
Total Municipal Court .....	<u>1,625,130</u>	<u>1,602,257</u>	<u>1,465,311</u>	<u>136,946</u>
Notary Public Fees:				
Contractual Services .....	30,000	30,000	-	30,000
Public Defender:				
Contractual Services .....	36,000	36,000	21,796	14,204
Total General Government - Judicial .....	<u>9,290,812</u>	<u>9,261,571</u>	<u>8,470,237</u>	<u>791,334</u>
<b>Public Safety</b>				
Probation Department:				
Personal Services .....	1,826,839	1,826,839	1,819,742	7,097
Fringe Benefits .....	873,490	873,490	813,522	59,968
Contractual Services .....	275,633	257,568	210,088	47,480
Materials and Supplies .....	22,169	20,325	19,896	429
Capital Outlay .....	192,200	192,200	191,061	1,139
Other .....	10,000	10,000	2,372	7,628
Total Probation Department .....	<u>3,200,331</u>	<u>3,180,422</u>	<u>3,056,681</u>	<u>123,741</u>
Coroner:				
Personal Services .....	186,085	186,085	172,140	13,945
Fringe Benefits .....	80,700	80,700	76,601	4,099
Contractual Services .....	419,933	377,921	374,038	3,883
Materials and Supplies .....	4,700	4,700	3,998	702
Capital Outlay .....	15,261	15,158	9,384	5,774
Total Coroner .....	<u>706,679</u>	<u>664,564</u>	<u>636,161</u>	<u>28,403</u>
Visitation Center:				
Personal Services .....	145,670	148,170	148,037	133
Fringe Benefits .....	26,011	26,011	24,612	1,399
Contractual Services .....	98,156	91,198	73,165	18,033
Materials and Supplies .....	-	500	71	429
Total Visitation Center .....	<u>269,837</u>	<u>265,879</u>	<u>245,885</u>	<u>19,994</u>
Sheriff:				
Personal Services .....	13,965,373	13,298,723	13,053,324	245,399
Fringe Benefits .....	5,294,133	5,102,441	4,942,062	160,379
Contractual Services .....	2,627,474	3,179,042	3,058,227	120,815
Materials and Supplies .....	1,078,107	1,101,324	934,536	166,788
Capital Outlay .....	1,556,832	1,714,650	1,713,455	1,195
Other .....	10,560	101,815	101,815	-
Total Sheriff .....	<u>24,532,479</u>	<u>24,497,995</u>	<u>23,803,419</u>	<u>694,576</u>
Total Public Safety .....	<u>\$ 28,709,326</u>	<u>\$ 28,608,860</u>	<u>\$ 27,742,146</u>	<u>\$ 866,714</u>

(continued)

Fairfield County, Ohio

**SCHEDULE OF EXPENDITURES — BUDGET  
(NON-GAAP BASIS) AND ACTUAL  
GENERAL FUND**

(Continued)

For the Year Ended December 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Health</b>				
Agriculture:				
Contractual Services .....	\$ 518,343	\$ 518,343	\$ 514,003	\$ 4,340
TB Clinics:				
Contractual Services .....	2,000	6,000	6,000	-
Crippled Children:				
Contractual Services .....	925,905	614,760	614,760	-
Total Health .....	1,446,248	1,139,103	1,134,763	4,340
<b>Human Services</b>				
Veterans Service Commission:				
Personal Services .....	548,260	548,260	452,782	95,478
Fringe Benefits .....	137,980	137,980	110,982	26,998
Contractual Services .....	1,330,903	1,059,618	741,652	317,966
Materials and Supplies .....	148,889	141,500	106,152	35,348
Capital Outlay .....	140,000	140,000	13,832	126,168
Total Human Services .....	2,306,032	2,027,358	1,425,400	601,958
<b>Other</b>				
Commissioners Share - Costs:				
Contractual Services .....	1,698,083	1,698,083	1,467,583	230,500
Miscellaneous:				
Other .....	162,500	203,797	184,451	19,346
Total Other .....	1,860,583	1,901,880	1,652,034	249,846
Total Expenditures .....	\$ 68,472,839	\$ 67,517,457	\$ 63,004,247	\$ 4,513,210

## Nonmajor Governmental Funds

### **Special Revenue Funds**

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed or assigned revenue sources for 2025.

### **Debt Service Funds**

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations. There were no committed or assigned revenue sources for 2025.

### **Capital Projects Funds**

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 45,930,156	\$ 146,103	\$ 10,495,550	\$ 56,571,809
Cash and Cash Equivalents in Segregated Accounts .....	230,716	-	-	230,716
Receivables:				
Property Taxes .....	6,813,050	-	-	6,813,050
Lodging Taxes .....	150,162	-	-	150,162
Permissive Motor Vehicle License Tax .....	231,954	-	-	231,954
Payment in Lieu of Taxes .....	1,573,706	-	-	1,573,706
Accounts .....	2,145,662	-	-	2,145,662
Interfund .....	2,900,835	-	-	2,900,835
Special Assessments .....	467,573	1,490	-	469,063
Accrued Interest .....	40,219	-	-	40,219
Loans .....	909,228	-	-	909,228
Intergovernmental .....	8,721,703	-	669,132	9,390,835
Materials and Supplies Inventory.....	585,724	-	-	585,724
Prepaid Items.....	188,041	-	-	188,041
Total Assets.....	<u>\$ 70,888,729</u>	<u>\$ 147,593</u>	<u>\$ 11,164,682</u>	<u>\$ 82,201,004</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 1,221,720	\$ -	\$ 138,042	\$ 1,359,762
Contracts Payable.....	62,806	-	817,095	879,901
Accrued Wages and Benefits Payable.....	1,034,095	-	-	1,034,095
Retainage Payable.....	79,664	-	416,637	496,301
Interfund Payable.....	5,280,254	-	570,224	5,850,478
Employee Payroll Withholdings Payable.....	55,739	-	-	55,739
Intergovernmental Payable.....	762,680	-	-	762,680
Unearned Revenue.....	139,123	-	-	139,123
Total Liabilities.....	<u>8,636,081</u>	<u>-</u>	<u>1,941,998</u>	<u>10,578,079</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes not Levied to Finance Current Year Operations.....	6,648,588	-	-	6,648,588
Payment in Lieu of Taxes not Intended to Finance Current Year Operations.....	1,573,706	-	-	1,573,706
Unavailable Revenue.....	7,684,655	1,490	63,291	7,749,436
Total Deferred Inflows of Resources.....	<u>15,906,949</u>	<u>1,490</u>	<u>63,291</u>	<u>15,971,730</u>
<b>FUND BALANCES</b>				
Nonspendable .....	773,765	-	-	773,765
Restricted .....	45,846,933	146,103	1,793,312	47,786,348
Committed.....	-	-	3,788,887	3,788,887
Assigned.....	-	-	3,577,194	3,577,194
Unassigned (Deficit).....	(274,999)	-	-	(274,999)
Total Fund Balances.....	<u>46,345,699</u>	<u>146,103</u>	<u>9,159,393</u>	<u>55,651,195</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 70,888,729</u>	<u>\$ 147,593</u>	<u>\$ 11,164,682</u>	<u>\$ 82,201,004</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
<b>REVENUES</b>				
Property Taxes.....	\$ 6,448,597	\$ -	\$ -	\$ 6,448,597
Lodging Taxes.....	718,852	-	-	718,852
Charges for Services.....	17,833,918	-	-	17,833,918
Licenses and Permits.....	451,673	-	-	451,673
Permissive Motor Vehicle License Tax .....	2,852,809	-	-	2,852,809
Fines, Forfeitures, and Settlements.....	615,455	-	-	615,455
Intergovernmental.....	39,126,214	-	2,247,790	41,374,004
Special Assessments.....	348,248	13,414	-	361,662
Housing Rehabilitation.....	33,376	-	-	33,376
Investment Earnings and Other Interest.....	96,682	1,448	132,046	230,176
Donations.....	149,214	-	-	149,214
Other.....	701,447	-	-	701,447
Total Revenues.....	<u>69,376,485</u>	<u>14,862</u>	<u>2,379,836</u>	<u>71,771,183</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	4,483,802	-	-	4,483,802
Judicial .....	772,441	-	-	772,441
Public Safety .....	2,758,181	-	-	2,758,181
Public Works .....	13,774,008	-	-	13,774,008
Health .....	4,118,592	-	-	4,118,592
Human Services .....	34,461,221	-	-	34,461,221
Urban Redevelopment and Housing .....	323,229	-	-	323,229
Transportation .....	4,383,039	-	-	4,383,039
Intergovernmental.....	1,275,106	-	-	1,275,106
Capital Outlay.....	-	-	17,295,919	17,295,919
Debt Service:				
Principal Retirement .....	64,955	1,653,000	-	1,717,955
Interest .....	14,313	1,086,463	-	1,100,776
Total Expenditures.....	<u>66,428,887</u>	<u>2,739,463</u>	<u>17,295,919</u>	<u>86,464,269</u>
Excess of Revenues Over (Under) Expenditures.....	<u>2,947,598</u>	<u>(2,724,601)</u>	<u>(14,916,083)</u>	<u>(14,693,086)</u>
<b>OTHER FINANCING SOURCES (USE)</b>				
Sale of Capital Assets.....	1,000	-	-	1,000
Inception of Lease.....	264,232	-	-	264,232
Inception of Subscription.....	63,385	-	-	63,385
Transfers In.....	3,833,010	2,744,071	9,089,603	15,666,684
Transfers Out.....	(814,718)	(13,248)	-	(827,966)
Total Other Financing Sources (Use).....	<u>3,346,909</u>	<u>2,730,823</u>	<u>9,089,603</u>	<u>15,167,335</u>
Net Changes in Fund Balances.....	<u>6,294,507</u>	<u>6,222</u>	<u>(5,826,480)</u>	<u>474,249</u>
<i>Fund Balances Beginning of Year as Previously Reported.....</i>	57,015,259	139,881	14,985,873	72,141,013
<i>Adjustments:</i>				
<i>Changes from Nonmajor Fund to Major Fund .....</i>	<u>(16,964,067)</u>	-	-	<u>(16,964,067)</u>
<i>Adjusted Fund Balances Beginning of Year.....</i>	40,051,192	139,881	14,985,873	55,176,946
Fund Balances End of Year.....	<u>\$ 46,345,699</u>	<u>\$ 146,103</u>	<u>\$ 9,159,393</u>	<u>\$ 55,651,195</u>

## Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed or assigned revenue sources for 2025. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, collections of fines, donations, and intergovernmental revenues from a small grant.
Child Support Enforcement Agency Fund	To account for restricted State and federal grants, and fees used to administer the County Bureau of Support.
Community Services Fund	To account for various restricted federal and State grants, charges for services for contract services, donations, along with transfers from the General Fund, to provide public assistance to general relief recipients, and to pay their providers of medical assistance and certain public social services.
Real Estate Assessment Fund	To account for State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County. In 2025, a one-time Tech Credit grant was also received.
Motor Vehicle Fund	The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, fines, charges for services, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Ditch Maintenance Fund	To account for restricted special assessment revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
County Hotel Lodging Fund	To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of the county-wide property tax levy, along with federal and State grants that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public. This fund is presented as "Formerly Nonmajor" on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds because it now meets the quantitative threshold to be a major fund for 2025; therefore, only the fund balance beginning of year as previous reported and the adjustment for changes from nonmajor fund to major fund is presented. There is no activity presented on the Combining Balance Sheet – Special Revenue Funds.

(continued)

## Nonmajor Special Revenue Funds (continued)

Children Services Fund	To account for restricted monies received from federal and State grants, support collections, donations, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management and Homeland Security Fund	To account for restricted fees and grant monies used for maintaining an emergency services department.
Marriage License Fund	To account for restricted licenses and fees monies collected by the courts used for domestic violence victims.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance. This fund had no cash or budget activity during 2025; therefore, there is no budgetary schedule is presented.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant funding used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low-income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for proceeds of a tax levy restricted for the purpose of providing services for older adult Fairfield County residents.

(continued)

## Nonmajor Special Revenue Funds (continued)

Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receivables monthly loan payments with interest from local business in the revolving loan program. The original source of revenue was from federal grants.
Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants, other miscellaneous sources, and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, the Special Elections Fund, the Voter Registration System Fund, the Cyber Security Measurers Implementation Fund, the Primary Election Fund, and the Precinct Election Training Fund for GAAP reporting. The Special Elections Fund and the Precinct Election Training Fund had no cash basis or budget activity during 2025; therefore, there are no budgetary schedules presented.
Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized by charges for services; fines, forfeitures, and settlements; State and federal grants, and other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, the Indigent Guardianship Fund, the Computer Fund, the Parent Education Fund, the Courts Special Projects Fund, the Law Library Resources Fund, the Common Pleas Recovery Grant Fund, and the Court Backlog Reduction Fund for GAAP reporting. The Common Pleas Recovery Grant Fund had no cash basis or budget activity during 2025; therefore, there are no budgetary schedules presented.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, the County Probation Services Community Based Corrections Fund, the Victims of Crime Fund, the Wireless 9-1-1 Fund, the Adult Community Based Corrections Fund, the Major Crimes Unit Grant Fund, and the Justice for Families Fund for GAAP reporting.
Home Fund	To account for urban redevelopment and housing program purposes which are subsidized by restricted State and federal grants and interest earnings.
Target Community Alternative to Prison Fund	To account for the Targeting Community Alternative to Prison grant program, which is restricted for supervision and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.

(continued)

## Nonmajor Special Revenue Funds (continued)

Ohio Opioid Settlement Fund	To account for the restricted Ohio Opioid Settlement funding from the negotiated agreement between the State of Ohio and the three largest distributors of opioids. The State of Ohio developed a plan to distribute the settlement to the hardest hit communities by the opioid crisis.
Public Transit Fund	To account for restricted grant funding from the Ohio Department of Transportation, donations, and customer fares. On July 1, 2024, the County accepted the transfer of operation from the City of Lancaster for its public transit system in order to extend public transit services throughout the County in order to help more constituents.
Redevelopment Tax Equivalent Fund	To account for restricted payment in lieu of tax annual service payments, which are passed through the County to the Fairfield County Transportation Improvement District for public infrastructure improvements. There was no activity in 2025 presented on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds.
Fiscal Recovery Fund	To account for restricted Coronavirus funding from the federal government through the American Rescue Plan Act. The money can be used to address the Coronavirus pandemic's harmful economic and health effects.
Community Reinvestment Area Fund	To account for the restricted payment in lieu of tax annual service payments charged to entities that receive the benefit of a Community Reinvestment Area. In 2025, charges for services were received for an additional work request made by an occupant of the community reinvestment area.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2025

	<b>Dog Adoption Center and Shelter Fund</b>	<b>Child Support Enforcement Agency Fund</b>	<b>Community Services Fund</b>	<b>Real Estate Assessment Fund</b>	<b>Motor Vehicle Fund</b>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents.....	\$ 236,681	\$ 5,867,824	\$ 2,848,047	\$ 4,506,645	\$ 7,556,553
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	189
Receivables:					
Property Taxes .....	-	-	-	-	-
Lodging Taxes .....	-	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-	231,954
Payment in Lieu of Taxes .....	-	-	-	-	-
Accounts .....	83,260	-	50,151	-	11,646
Interfund .....	-	-	2,392,011	-	28,993
Special Assessments .....	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	125	321,031	382,020	197	3,490,239
Materials and Supplies Inventory.....	-	-	6,311	-	579,413
Prepaid Items.....	-	-	3,869	71,659	31,311
<b>Total Assets.....</b>	<b>\$ 320,066</b>	<b>\$ 6,188,855</b>	<b>\$ 5,682,409</b>	<b>\$ 4,578,501</b>	<b>\$ 11,930,298</b>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ 4,594	\$ 2,882	\$ 50,448	\$ 5,437	\$ 216,789
Contracts Payable.....	-	-	-	-	62,806
Accrued Wages and Benefits Payable.....	18,967	74,426	499,143	63,210	211,357
Retainage Payable.....	-	-	-	-	9,397
Interfund Payable.....	-	138,638	449,706	-	1,807
Employee Payroll Withholdings Payable.....	268	5,017	22,811	5,839	14,990
Intergovernmental Payable.....	9,173	32,047	225,635	27,514	99,985
Unearned Revenue.....	-	-	-	-	-
<b>Total Liabilities.....</b>	<b>33,002</b>	<b>253,010</b>	<b>1,247,743</b>	<b>102,000</b>	<b>617,131</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations..	-	-	-	-	-
Unavailable Revenue.....	-	-	8,856	-	2,321,648
<b>Total Deferred Inflows of Resources.....</b>	<b>-</b>	<b>-</b>	<b>8,856</b>	<b>-</b>	<b>2,321,648</b>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	-	10,180	71,659	610,724
Restricted .....	287,064	5,935,845	4,415,630	4,404,842	8,380,795
Unassigned (Deficits).....	-	-	-	-	-
<b>Total Fund Balances (Deficit) .....</b>	<b>287,064</b>	<b>5,935,845</b>	<b>4,425,810</b>	<b>4,476,501</b>	<b>8,991,519</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....</b>	<b>\$ 320,066</b>	<b>\$ 6,188,855</b>	<b>\$ 5,682,409</b>	<b>\$ 4,578,501</b>	<b>\$ 11,930,298</b>

<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>County Hotel Lodging Fund</u>	<u>Children Services Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>
\$ 2,408,041	\$ 1,997,128	\$ 10,650	\$ 4,316,542	\$ 766,882	\$ -	\$ 17,140
-	-	-	374	-	8,406	-
-	-	-	-	-	-	-
-	-	79,898	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,553	-	19,307	-	773	-
467,573	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	42,855	-	1,469,415	23,137	-	-
-	-	-	-	-	-	-
-	-	-	-	1,022	-	-
<u>\$ 2,875,614</u>	<u>\$ 2,044,536</u>	<u>\$ 90,548</u>	<u>\$ 5,805,638</u>	<u>\$ 791,041</u>	<u>\$ 9,179</u>	<u>\$ 17,140</u>
\$ -	\$ 62	\$ -	\$ 365,013	\$ 2,280	\$ 2,207	\$ -
-	-	-	-	-	-	-
-	13,963	-	-	9,004	-	-
-	-	-	-	-	-	-
28,993	-	-	2,580,073	-	-	-
-	202	-	-	-	-	-
-	6,044	90,548	143	4,164	-	-
-	-	-	-	-	-	-
<u>28,993</u>	<u>20,271</u>	<u>90,548</u>	<u>2,945,229</u>	<u>15,448</u>	<u>2,207</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
467,573	-	110	1,212,155	-	169	-
<u>467,573</u>	<u>-</u>	<u>110</u>	<u>1,212,155</u>	<u>-</u>	<u>169</u>	<u>-</u>
-	-	-	-	1,022	-	-
2,379,048	2,024,265	-	1,648,254	774,571	6,803	17,140
-	-	(110)	-	-	-	-
<u>2,379,048</u>	<u>2,024,265</u>	<u>(110)</u>	<u>1,648,254</u>	<u>775,593</u>	<u>6,803</u>	<u>17,140</u>
<u>\$ 2,875,614</u>	<u>\$ 2,044,536</u>	<u>\$ 90,548</u>	<u>\$ 5,805,638</u>	<u>\$ 791,041</u>	<u>\$ 9,179</u>	<u>\$ 17,140</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2025

	<b>Bridges, Culverts, and County Road Levy Fund</b>	<b>Litter Enforcement Fund</b>	<b>Reese- Peters Home Fund</b>	<b>Sheriff Services Fund</b>	<b>Juvenile Court Services Fund</b>
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents.....	\$ 1,815,541	\$ 24,441	\$ 5,325	\$ 1,844,642	\$ 15,927
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	140,951	-
Receivables:					
Property Taxes .....	1,750,588	-	-	-	-
Lodging Taxes .....	-	-	70,264	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-	-
Payment in Lieu of Taxes .....	-	-	-	-	-
Accounts .....	-	-	-	35,166	-
Interfund .....	-	-	-	-	-
Special Assessments .....	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	87,406	109,553	-	127,874	-
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 3,653,535</u>	<u>\$ 133,994</u>	<u>\$ 75,589</u>	<u>\$ 2,148,633</u>	<u>\$ 15,927</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ 728	\$ -	\$ 25,539	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	-	4,232	3,399
Retainage Payable.....	70,267	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Employee Payroll Withholdings Payable.....	-	-	-	228	-
Intergovernmental Payable.....	-	-	-	4,546	1,453
Unearned Revenue.....	-	-	-	-	-
Total Liabilities.....	<u>70,267</u>	<u>728</u>	<u>-</u>	<u>34,545</u>	<u>4,852</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes not Levied to Finance Current Year Operations.....	1,708,815	-	-	-	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations..	-	-	-	-	-
Unavailable Revenue.....	129,179	18,600	55	-	-
Total Deferred Inflows of Resources.....	<u>1,837,994</u>	<u>18,600</u>	<u>55</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	-	-	-	-
Restricted .....	1,745,274	114,666	75,534	2,114,088	11,075
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficit) .....	<u>1,745,274</u>	<u>114,666</u>	<u>75,534</u>	<u>2,114,088</u>	<u>11,075</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 3,653,535</u>	<u>\$ 133,994</u>	<u>\$ 75,589</u>	<u>\$ 2,148,633</u>	<u>\$ 15,927</u>

(Continued)

<u>Community Development Block Grant Fund</u>	<u>Workforce Investment Act Fund</u>	<u>Older Adult Services Levy Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Other Legislative and Executive Programs Fund</u>	<u>Other Judicial Programs Fund</u>	<u>Other Public Safety Programs Fund</u>
\$ 790,679	\$ 99,355	\$ 2,358,746	\$ 1,029,518	\$ 193,822	\$ 2,637,105	\$ 1,247,761
-	-	-	-	-	60,557	20,239
-	-	5,062,462	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
834	-	-	5,514	19,522	61,764	84,684
-	-	-	-	-	-	-
1,163	-	-	8,706	29,945	-	-
31,592	-	-	877,636	-	-	-
1,087,365	86,311	23,493	-	-	9,412	613,787
-	-	-	-	-	-	-
-	-	-	-	-	-	69,935
<u>\$ 1,911,633</u>	<u>\$ 185,666</u>	<u>\$ 7,444,701</u>	<u>\$ 1,921,374</u>	<u>\$ 243,289</u>	<u>\$ 2,768,838</u>	<u>\$ 2,036,406</u>
\$ 8,894	\$ 24,950	\$ 12,076	\$ 1,645	\$ -	\$ 39,761	\$ 15,773
-	-	-	-	-	-	-
-	-	-	-	-	16,104	33,153
-	-	-	-	-	-	-
635,600	23,207	72	-	4,300	-	428,458
-	-	-	-	-	1,151	1,922
-	5,821	157,115	-	-	7,057	24,248
-	-	-	-	-	-	-
<u>644,494</u>	<u>53,978</u>	<u>169,263</u>	<u>1,645</u>	<u>4,300</u>	<u>64,073</u>	<u>503,554</u>
-	-	4,939,773	-	-	-	-
-	-	-	-	-	-	-
<u>1,055,679</u>	<u>-</u>	<u>146,182</u>	<u>3,234</u>	<u>12,538</u>	<u>25,639</u>	<u>270,548</u>
<u>1,055,679</u>	<u>-</u>	<u>5,085,955</u>	<u>3,234</u>	<u>12,538</u>	<u>25,639</u>	<u>270,548</u>
-	-	-	-	-	-	69,935
211,460	131,688	2,189,483	1,916,495	226,451	2,679,126	1,467,258
-	-	-	-	-	-	(274,889)
<u>211,460</u>	<u>131,688</u>	<u>2,189,483</u>	<u>1,916,495</u>	<u>226,451</u>	<u>2,679,126</u>	<u>1,262,304</u>
<u>\$ 1,911,633</u>	<u>\$ 185,666</u>	<u>\$ 7,444,701</u>	<u>\$ 1,921,374</u>	<u>\$ 243,289</u>	<u>\$ 2,768,838</u>	<u>\$ 2,036,406</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2025

	Home Fund	Target Community Alternative to Prison Fund	Ohio Opioid Settlement Fund	Public Transit Fund	Redevelopment Tax Equivalent Fund
<b>ASSETS</b>					
Equity in Pooled Cash and Cash Equivalents.....	\$ 318,328	\$ 162,035	\$ 1,296,968	\$ 1,410,296	\$ -
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	-
Receivables:					
Property Taxes .....	-	-	-	-	-
Lodging Taxes .....	-	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-	-
Payment in Lieu of Taxes .....	-	-	-	-	1,573,706
Accounts .....	-	-	1,794,214	144	-
Interfund .....	280	-	-	453,681	-
Special Assessments .....	-	-	-	-	-
Accrued Interest .....	405	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	95,334	90,494	-	661,655	-
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	10,245	-
<b>Total Assets.....</b>	<b>\$ 414,347</b>	<b>\$ 252,529</b>	<b>\$ 3,091,182</b>	<b>\$ 2,536,021</b>	<b>\$ 1,573,706</b>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ 1,167	\$ 18,532	\$ -	\$ 422,914	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	2,397	-	80,562	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	264,400	25,000	-	700,000	-
Employee Payroll Withholdings Payable.....	-	1,193	-	2,118	-
Intergovernmental Payable.....	-	27,572	-	37,911	-
Unearned Revenue.....	-	-	-	-	-
<b>Total Liabilities.....</b>	<b>265,567</b>	<b>74,694</b>	<b>-</b>	<b>1,243,505</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes not Levied to Finance Current Year Operations.....	-	-	-	-	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations..	-	-	-	-	1,573,706
Unavailable Revenue.....	95,503	90,494	1,794,214	32,279	-
<b>Total Deferred Inflows of Resources.....</b>	<b>95,503</b>	<b>90,494</b>	<b>1,794,214</b>	<b>32,279</b>	<b>1,573,706</b>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	-	-	10,245	-
Restricted .....	53,277	87,341	1,296,968	1,249,992	-
Unassigned (Deficits).....	-	-	-	-	-
<b>Total Fund Balances (Deficit) .....</b>	<b>53,277</b>	<b>87,341</b>	<b>1,296,968</b>	<b>1,260,237</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....</b>	<b>\$ 414,347</b>	<b>\$ 252,529</b>	<b>\$ 3,091,182</b>	<b>\$ 2,536,021</b>	<b>\$ 1,573,706</b>

(Continued)

<u>Fiscal Recovery Fund</u>	<u>Community Reinvestment Area Fund</u>	<u>Total</u>
\$ 145,034	\$ 2,500	\$ 45,930,156
-	-	230,716
-	-	6,813,050
-	-	150,162
-	-	231,954
-	-	1,573,706
-	-	2,145,662
-	-	2,900,835
-	-	467,573
-	-	40,219
-	-	909,228
-	-	8,721,703
-	-	585,724
-	-	188,041
<u>\$ 145,034</u>	<u>\$ 2,500</u>	<u>\$ 70,888,729</u>
\$ 29	\$ -	\$ 1,221,720
-	-	62,806
4,178	-	1,034,095
-	-	79,664
-	-	5,280,254
-	-	55,739
1,704	-	762,680
139,123	-	139,123
<u>145,034</u>	<u>-</u>	<u>8,636,081</u>
-	-	6,648,588
-	-	1,573,706
-	-	7,684,655
-	-	15,906,949
-	-	773,765
-	2,500	45,846,933
-	-	(274,999)
-	<u>2,500</u>	<u>46,345,699</u>
<u>\$ 145,034</u>	<u>\$ 2,500</u>	<u>\$ 70,888,729</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended December 31, 2025

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Community Services Fund	Real Estate Assessment Fund	Motor Vehicle Fund
<b>REVENUES</b>					
Property Taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	-
Charges for Services.....	44,620	564,474	8,581,126	2,893,756	968,054
Licenses and Permits.....	376,981	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	2,852,809
Fines, Forfeitures, and Settlements.....	38,555	-	-	-	36,049
Intergovernmental.....	4,500	2,240,368	8,483,752	11,653	7,753,413
Special Assessments.....	-	-	-	-	-
Housing Rehabilitation.....	-	-	-	-	-
Investment Earnings and Other Interest.....	-	-	-	-	-
Donations.....	8,897	-	2,182	-	-
Other.....	7,320	1,279	314,804	1,087	95,603
<b>Total Revenues.....</b>	<b>480,873</b>	<b>2,806,121</b>	<b>17,381,864</b>	<b>2,906,496</b>	<b>11,705,928</b>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Legislative and Executive .....	-	-	-	2,555,603	-
Judicial .....	-	-	-	-	-
Public Safety .....	-	-	-	-	-
Public Works .....	-	-	-	-	11,262,786
Health .....	780,941	-	-	-	-
Human Services .....	-	2,500,103	17,341,807	-	-
Urban Redevelopment and Housing .....	-	-	-	-	-
Transportation .....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Debt Service:					
Principal Retirement .....	10,140	-	28,603	-	7,512
Interest .....	3,086	-	8,689	-	1,193
<b>Total Expenditures.....</b>	<b>794,167</b>	<b>2,500,103</b>	<b>17,379,099</b>	<b>2,555,603</b>	<b>11,271,491</b>
Excess of Revenues Over					
(Under) Expenditures .....	(313,294)	306,018	2,765	350,893	434,437
<b>OTHER FINANCING SOURCES (USE)</b>					
Sale of Capital Assets.....	-	-	1,000	-	-
Inception of Lease.....	103,361	-	160,871	-	-
Inception of Subscription.....	-	-	28,515	-	17,410
Transfers In.....	-	205,586	304,451	-	168,600
Transfers Out.....	-	-	-	-	(116,174)
<b>Total Other Financing Sources (Use).....</b>	<b>103,361</b>	<b>205,586</b>	<b>494,837</b>	<b>-</b>	<b>69,836</b>
<b>Net Changes in Fund Balances.....</b>	<b>(209,933)</b>	<b>511,604</b>	<b>497,602</b>	<b>350,893</b>	<b>504,273</b>
<i>Fund Balances Beginning of Year (Deficits) as</i>					
<i>Previously Reported.....</i>	496,997	5,424,241	3,928,208	4,125,608	8,487,246
<i>Adjustments:</i>					
<i>Changes from Nonmajor Fund to Major Fund.....</i>	-	-	-	-	-
<b>Adjusted Fund Balances (Deficits) Beginning of Year...</b>	<b>496,997</b>	<b>5,424,241</b>	<b>3,928,208</b>	<b>4,125,608</b>	<b>8,487,246</b>
<b>Fund Balances (Deficit) End of Year.....</b>	<b>\$ 287,064</b>	<b>\$ 5,935,845</b>	<b>\$ 4,425,810</b>	<b>\$ 4,476,501</b>	<b>\$ 8,991,519</b>

	(Formerly Nonmajor)				
Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	County Hotel Lodging Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Children Services Fund	Emergency Management and Homeland Security Fund
\$ -	\$ -	\$ -		\$ -	\$ -
-	-	389,145		-	-
-	910,057	-		115,442	1,790
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		7,600,465	166,179
348,248	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		110,135	-
-	298	-		67,902	2,758
<u>348,248</u>	<u>910,355</u>	<u>389,145</u>		<u>7,893,944</u>	<u>170,727</u>
-	1,005,906	388,872		-	-
-	-	-		-	-
133,582	-	-		-	344,618
-	-	-		-	-
-	-	-		8,190,259	-
-	-	-		-	-
-	-	-		-	-
-	-	-		-	15,874
-	-	-		-	776
<u>133,582</u>	<u>1,005,906</u>	<u>388,872</u>		<u>8,190,259</u>	<u>361,268</u>
<u>214,666</u>	<u>(95,551)</u>	<u>273</u>		<u>(296,315)</u>	<u>(190,541)</u>
-	-	-		-	-
-	-	-		-	-
-	-	-		-	-
-	-	-		1,891,115	804,000
-	-	-		-	-
-	-	-		1,891,115	804,000
<u>214,666</u>	<u>(95,551)</u>	<u>273</u>		<u>1,594,800</u>	<u>613,459</u>
2,164,382	2,119,816	(383)	16,964,067	53,454	162,134
-	-	-	(16,964,067)	-	-
<u>2,164,382</u>	<u>2,119,816</u>	<u>(383)</u>	<u>-</u>	<u>53,454</u>	<u>162,134</u>
<u>\$ 2,379,048</u>	<u>\$ 2,024,265</u>	<u>\$ (110)</u>		<u>\$ 1,648,254</u>	<u>\$ 775,593</u>

(continued)

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended December 31, 2025

	Marriage License Fund	Bateson Beach Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund
<b>REVENUES</b>					
Property Taxes.....	\$ -	\$ -	\$ 1,659,332	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	329,707
Charges for Services.....	-	-	-	-	-
Licenses and Permits.....	29,586	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	-	-	-	-
Intergovernmental.....	-	-	178,770	1,131,021	-
Special Assessments.....	-	-	-	-	-
Housing Rehabilitation.....	-	-	-	-	-
Investment Earnings and Other Interest.....	-	-	-	-	-
Donations.....	-	-	-	-	-
Other.....	-	-	-	179,132	-
<b>Total Revenues.....</b>	<b>29,586</b>	<b>-</b>	<b>1,838,102</b>	<b>1,310,153</b>	<b>329,707</b>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Legislative and Executive .....	-	-	-	-	-
Judicial .....	-	-	-	-	-
Public Safety .....	-	-	-	-	-
Public Works .....	-	-	1,434,932	-	254,269
Health .....	30,562	-	-	1,107,652	-
Human Services .....	-	-	-	-	-
Urban Redevelopment and Housing .....	-	-	-	-	-
Transportation .....	-	-	-	-	-
Intergovernmental.....	-	-	-	18,600	-
Debt Service:					
Principal Retirement .....	-	-	-	-	-
Interest .....	-	-	-	-	-
<b>Total Expenditures.....</b>	<b>30,562</b>	<b>-</b>	<b>1,434,932</b>	<b>1,126,252</b>	<b>254,269</b>
Excess of Revenues Over					
(Under) Expenditures .....	(976)	-	403,170	183,901	75,438
<b>OTHER FINANCING SOURCES (USE)</b>					
Sale of Capital Assets.....	-	-	-	-	-
Inception of Lease.....	-	-	-	-	-
Inception of Subscription.....	-	-	-	-	-
Transfers In.....	-	-	-	-	-
Transfers Out.....	-	-	(698,172)	-	-
<b>Total Other Financing Sources (Use).....</b>	<b>-</b>	<b>-</b>	<b>(698,172)</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances.....</b>	<b>(976)</b>	<b>-</b>	<b>(295,002)</b>	<b>183,901</b>	<b>75,438</b>
<i>Fund Balances Beginning of Year (Deficits) as</i>					
<i>Previously Reported.....</i>	7,779	17,140	2,040,276	(69,235)	96
<i>Adjustments:</i>					
<i>Changes from Nonmajor Fund to Major Fund.....</i>	-	-	-	-	-
<b>Adjusted Fund Balances (Deficits) Beginning of Year...</b>	<b>7,779</b>	<b>17,140</b>	<b>2,040,276</b>	<b>(69,235)</b>	<b>96</b>
<b>Fund Balances (Deficit) End of Year.....</b>	<b>\$ 6,803</b>	<b>\$ 17,140</b>	<b>\$ 1,745,274</b>	<b>\$ 114,666</b>	<b>\$ 75,534</b>

(Continued)

<b>Sheriff Services Fund</b>	<b>Juvenile Court Services Fund</b>	<b>Community Development Block Grant Fund</b>	<b>Workforce Investment Act Fund</b>	<b>Older Adult Services Levy Fund</b>	<b>Economic Development Assistance Grant Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ 4,789,265	\$ -
-	-	-	-	-	-
470,173	45	-	-	-	250
45,106	-	-	-	-	-
-	-	-	-	-	-
145,740	-	-	-	-	-
384,407	37,947	955,657	1,089,027	61,693	-
-	-	-	-	-	-
-	-	-	-	-	-
38	-	7,255	-	-	55,757
-	-	-	-	-	-
144	5	-	-	-	19
<u>1,045,608</u>	<u>37,997</u>	<u>962,912</u>	<u>1,089,027</u>	<u>4,850,958</u>	<u>56,026</u>
-	-	-	-	-	-
-	38,591	-	-	-	-
612,740	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,108,683	4,782,013	-
-	-	107,289	-	-	3,757
-	-	602,448	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>612,740</u>	<u>38,591</u>	<u>709,737</u>	<u>1,108,683</u>	<u>4,782,013</u>	<u>3,757</u>
<u>432,868</u>	<u>(594)</u>	<u>253,175</u>	<u>(19,656)</u>	<u>68,945</u>	<u>52,269</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(372)	-	-	-	-	-
<u>(372)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>432,496</u>	<u>(594)</u>	<u>253,175</u>	<u>(19,656)</u>	<u>68,945</u>	<u>52,269</u>
1,681,592	11,669	(41,715)	151,344	2,120,538	1,864,226
-	-	-	-	-	-
<u>1,681,592</u>	<u>11,669</u>	<u>(41,715)</u>	<u>151,344</u>	<u>2,120,538</u>	<u>1,864,226</u>
<u>\$ 2,114,088</u>	<u>\$ 11,075</u>	<u>\$ 211,460</u>	<u>\$ 131,688</u>	<u>\$ 2,189,483</u>	<u>\$ 1,916,495</u>

(continued)

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended December 31, 2025

	Other Legislative and Executive Programs Fund	Other Judicial Programs Fund	Other Public Safety Programs Fund	Home Fund	Target Community Alternative to Prison Fund
<b>REVENUES</b>					
Property Taxes.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-	-
Charges for Services.....	-	782,963	238,288	-	-
Licenses and Permits.....	-	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-	-
Fines, Forfeitures, and Settlements.....	-	93,801	-	-	-
Intergovernmental.....	217,057	5,273	2,192,051	169,066	361,976
Special Assessments.....	-	-	-	-	-
Housing Rehabilitation.....	-	-	-	33,376	-
Investment Earnings and Other Interest.....	31,849	-	-	1,783	-
Donations.....	-	-	-	-	-
Other.....	-	9,533	1,275	-	98
<b>Total Revenues.....</b>	<b>248,906</b>	<b>891,570</b>	<b>2,431,614</b>	<b>204,225</b>	<b>362,074</b>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Legislative and Executive .....	216,070	-	-	-	-
Judicial .....	-	733,850	-	-	-
Public Safety .....	-	-	1,796,830	-	-
Public Works .....	-	-	-	-	-
Health .....	-	-	-	-	-
Human Services .....	-	-	-	-	538,356
Urban Redevelopment and Housing .....	-	-	-	212,183	-
Transportation .....	-	-	-	-	-
Intergovernmental.....	-	-	599,511	-	-
Debt Service:					
Principal Retirement .....	-	-	2,826	-	-
Interest .....	-	-	569	-	-
<b>Total Expenditures.....</b>	<b>216,070</b>	<b>733,850</b>	<b>2,399,736</b>	<b>212,183</b>	<b>538,356</b>
Excess of Revenues Over					
(Under) Expenditures .....	32,836	157,720	31,878	(7,958)	(176,282)
<b>OTHER FINANCING SOURCES (USE)</b>					
Sale of Capital Assets.....	-	-	-	-	-
Inception of Lease.....	-	-	-	-	-
Inception of Subscription.....	-	-	17,460	-	-
Transfers In.....	-	86,600	197,658	-	-
Transfers Out.....	-	-	-	-	-
<b>Total Other Financing Sources (Use).....</b>	<b>-</b>	<b>86,600</b>	<b>215,118</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances.....</b>	<b>32,836</b>	<b>244,320</b>	<b>246,996</b>	<b>(7,958)</b>	<b>(176,282)</b>
<i>Fund Balances Beginning of Year (Deficits) as</i>					
<i>Previously Reported.....</i>	193,615	2,434,806	1,015,308	61,235	263,623
<i>Adjustments:</i>					
<i>Changes from Nonmajor Fund to Major Fund.....</i>	-	-	-	-	-
<b>Adjusted Fund Balances (Deficits) Beginning of Year...</b>	<b>193,615</b>	<b>2,434,806</b>	<b>1,015,308</b>	<b>61,235</b>	<b>263,623</b>
<b>Fund Balances (Deficit) End of Year.....</b>	<b>\$ 226,451</b>	<b>\$ 2,679,126</b>	<b>\$ 1,262,304</b>	<b>\$ 53,277</b>	<b>\$ 87,341</b>

(Continued)

<b>Ohio Opioid Settlement Fund</b>	<b>Public Transit Fund</b>	<b>Fiscal Recovery Fund</b>	<b>Community Reinvestment Area Fund</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ 6,448,597
-	-	-	-	718,852
-	2,260,380	-	2,500	17,833,918
-	-	-	-	451,673
-	-	-	-	2,852,809
301,310	-	-	-	615,455
-	2,740,159	3,341,780	-	39,126,214
-	-	-	-	348,248
-	-	-	-	33,376
-	-	-	-	96,682
-	28,000	-	-	149,214
-	20,190	-	-	701,447
<u>301,310</u>	<u>5,048,729</u>	<u>3,341,780</u>	<u>2,500</u>	<u>69,376,485</u>
-	-	317,351	-	4,483,802
-	-	-	-	772,441
-	-	3,993	-	2,758,181
-	-	688,439	-	13,774,008
-	-	2,199,437	-	4,118,592
-	-	-	-	34,461,221
-	-	-	-	323,229
-	4,302,247	80,792	-	4,383,039
-	-	54,547	-	1,275,106
-	-	-	-	64,955
-	-	-	-	14,313
-	<u>4,302,247</u>	<u>3,344,559</u>	-	<u>66,428,887</u>
<u>301,310</u>	<u>746,482</u>	<u>(2,779)</u>	<u>2,500</u>	<u>2,947,598</u>
-	-	-	-	1,000
-	-	-	-	264,232
-	-	-	-	63,385
-	175,000	-	-	3,833,010
-	-	-	-	(814,718)
-	<u>175,000</u>	-	-	<u>3,346,909</u>
<u>301,310</u>	<u>921,482</u>	<u>(2,779)</u>	<u>2,500</u>	<u>6,294,507</u>
995,658	338,755	2,779	-	57,015,259
-	-	-	-	(16,964,067)
<u>995,658</u>	<u>338,755</u>	<u>2,779</u>	-	<u>40,051,192</u>
<u>\$ 1,296,968</u>	<u>\$ 1,260,237</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 46,345,699</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG ADOPTION CENTER AND SHELTER FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 31,500	\$ 44,810	\$ 13,310
Licenses and Permits.....	505,000	324,550	(180,450)
Fines, Forfeitures, and Settlements.....	49,000	38,505	(10,495)
Intergovernmental.....	3,000	4,500	1,500
Donations.....	8,000	8,873	873
Other.....	700	7,320	6,620
<b>Total Revenues.....</b>	<b>597,200</b>	<b>428,558</b>	<b>(168,642)</b>
<b>EXPENDITURES</b>			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services .....	387,500	363,344	24,156
Fringe Benefits .....	164,150	140,004	24,146
Contractual Services .....	169,265	161,690	7,575
Materials and Supplies .....	56,183	36,350	19,833
Capital Outlay .....	79,000	30,062	48,938
Other .....	200	80	120
<b>Total Expenditures.....</b>	<b>856,298</b>	<b>731,530</b>	<b>124,768</b>
<b>Net Change in Fund Balance.....</b>	<b>(259,098)</b>	<b>(302,972)</b>	<b>(43,874)</b>
Fund Balance Beginning of Year .....	466,495	466,495	-
Prior Year Encumbrances Appropriated.....	43,759	43,759	-
<b>Fund Balance End of Year .....</b>	<b>\$ 251,156</b>	<b>\$ 207,282</b>	<b>\$ (43,874)</b>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
CHILD SUPPORT ENFORCEMENT AGENCY FUND  
For the Year Ended December 31, 2025**

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 601,023	\$ 552,340	\$ (48,683)
Intergovernmental.....	2,062,951	2,529,190	466,239
Other.....	2,500	1,279	(1,221)
Total Revenues.....	<u>2,666,474</u>	<u>3,082,809</u>	<u>416,335</u>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services .....	1,579,900	1,465,040	114,860
Fringe Benefits .....	760,200	672,210	87,990
Contractual Services .....	568,200	342,034	226,166
Materials and Supplies .....	6,000	3,449	2,551
Total Expenditures.....	<u>2,914,300</u>	<u>2,482,733</u>	<u>431,567</u>
Excess of Revenues Over (Under) Expenditures.....	(247,826)	600,076	847,902
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	205,586	205,586	-
Net Change in Fund Balance.....	(42,240)	805,662	847,902
Fund Balance Beginning of Year .....	5,057,045	5,057,045	-
Fund Balance End of Year .....	<u>\$ 5,014,805</u>	<u>\$ 5,862,707</u>	<u>\$ 847,902</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY SERVICES FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 8,611,908	\$ 7,873,068	\$ (738,840)
Intergovernmental.....	11,500,000	10,287,309	(1,212,691)
Donations.....	5,000	2,182	(2,818)
Other.....	311,100	341,448	30,348
<b>Total Revenues.....</b>	<b>20,428,008</b>	<b>18,504,007</b>	<b>(1,924,001)</b>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Community Services:			
Personal Services .....	10,119,512	9,409,556	709,956
Fringe Benefits .....	4,854,964	4,042,558	812,406
Contractual Services .....	4,923,300	3,102,769	1,820,531
Materials and Supplies .....	246,000	191,235	54,765
Capital Outlay .....	78,000	970	77,030
Other .....	2,000	1,080	920
<b>Total Expenditures.....</b>	<b>20,223,776</b>	<b>16,748,168</b>	<b>3,475,608</b>
Excess of Revenues Over Expenditures.....	204,232	1,755,839	1,551,607
<b>OTHER FINANCING SOURCES</b>			
Sale of Capital Assets.....	-	1,000	1,000
Transfers In.....	300,755	304,451	3,696
<b>Total Other Financing Sources.....</b>	<b>300,755</b>	<b>305,451</b>	<b>4,696</b>
Net Change in Fund Balance.....	504,987	2,061,290	1,556,303
Fund Balance Beginning of Year.....	763,633	763,633	-
<b>Fund Balance End of Year.....</b>	<b>\$ 1,268,620</b>	<b>\$ 2,824,923</b>	<b>\$ 1,556,303</b>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 3,028,300	\$ 2,893,756	\$ (134,544)
Intergovernmental.....	-	11,456	11,456
Other.....	-	1,087	1,087
Total Revenues.....	<u>3,028,300</u>	<u>2,906,299</u>	<u>(122,001)</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services .....	1,229,300	1,226,248	3,052
Fringe Benefits .....	673,230	528,800	144,430
Contractual Services .....	3,190,627	3,040,846	149,781
Materials and Supplies .....	67,986	27,332	40,654
Capital Outlay .....	105,000	80,773	24,227
Total Expenditures.....	<u>5,266,143</u>	<u>4,903,999</u>	<u>362,144</u>
Net Change in Fund Balance.....	(2,237,843)	(1,997,700)	240,143
Fund Balance Beginning of Year .....	3,552,133	3,552,133	-
Prior Year Encumbrances Appropriated.....	684,139	684,139	-
Fund Balance End of Year .....	<u>\$ 1,998,429</u>	<u>\$ 2,238,572</u>	<u>\$ 240,143</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MOTOR VEHICLE FUND

For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 622,752	\$ 942,611	\$ 319,859
Permissive Motor Vehicle License Tax.....	2,725,000	2,848,576	123,576
Fines, Forfeitures, and Settlements.....	35,000	36,909	1,909
Intergovernmental.....	7,100,000	8,347,568	1,247,568
Other.....	5,000	95,682	90,682
Total Revenues.....	<u>10,487,752</u>	<u>12,271,346</u>	<u>1,783,594</u>
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services .....	4,917,937	4,427,037	490,900
Fringe Benefits .....	2,441,584	1,879,589	561,995
Contractual Services .....	3,706,930	2,706,402	1,000,528
Materials and Supplies .....	2,072,898	1,941,222	131,676
Capital Outlay .....	2,902,223	2,783,884	118,339
Other .....	35,273	28,773	6,500
Total Expenditures.....	<u>16,076,845</u>	<u>13,766,907</u>	<u>2,309,938</u>
Excess of Revenues Under Expenditures.....	<u>(5,589,093)</u>	<u>(1,495,561)</u>	<u>4,093,532</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Sale of Capital Assets.....	5,000	-	(5,000)
Transfers In.....	168,600	168,600	-
Transfers Out.....	(116,174)	(116,174)	-
Total Other Financing Sources (Use).....	<u>57,426</u>	<u>52,426</u>	<u>(5,000)</u>
Net Change in Fund Balance.....	(5,531,667)	(1,443,135)	4,088,532
Fund Balance Beginning of Year.....	5,808,677	5,808,677	-
Prior Year Encumbrances Appropriated.....	1,502,949	1,502,949	-
Fund Balance End of Year.....	<u>\$ 1,779,959</u>	<u>\$ 5,868,491</u>	<u>\$ 4,088,532</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DITCH MAINTENANCE FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 348,248	\$ 348,248
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services .....	115,814	115,345	469
Net Change in Fund Balance.....	(115,814)	232,903	348,717
Fund Balance Beginning of Year .....	2,175,138	2,175,138	-
Fund Balance End of Year .....	<u>\$ 2,059,324</u>	<u>\$ 2,408,041</u>	<u>\$ 348,717</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 922,000	\$ 925,622	\$ 3,622
Other.....	-	298	298
Total Revenues.....	<u>922,000</u>	<u>925,920</u>	<u>3,920</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services .....	317,000	300,861	16,139
Fringe Benefits .....	134,245	127,679	6,566
Contractual Services .....	812,000	579,537	232,463
Materials and Supplies .....	2,000	582	1,418
Capital Outlay .....	3,000	716	2,284
Total Expenditures.....	<u>1,268,245</u>	<u>1,009,375</u>	<u>258,870</u>
Net Change in Fund Balance.....	(346,245)	(83,455)	262,790
Fund Balance Beginning of Year .....	<u>2,080,381</u>	<u>2,080,381</u>	-
Fund Balance End of Year .....	<u>\$ 1,734,136</u>	<u>\$ 1,996,926</u>	<u>\$ 262,790</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY HOTEL LODGING FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Lodging Taxes.....	\$ -	\$ 391,894	\$ 391,894
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
County Hotel Lodging:			
Contractual Services .....	-	398,603	(398,603)
Net Change in Fund Balance.....	-	(6,709)	(6,709)
Fund Balance Beginning of Year .....	17,359	17,359	-
Fund Balance End of Year .....	<u>\$ 17,359</u>	<u>\$ 10,650</u>	<u>\$ (6,709)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILDREN SERVICES FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services .....	\$ 2,000	\$ 117,689	\$ 115,689
Intergovernmental .....	6,556,533	8,008,078	1,451,545
Donations .....	90,800	91,385	585
Other .....	75,000	61,708	(13,292)
<b>Total Revenues .....</b>	<b>6,724,333</b>	<b>8,278,860</b>	<b>1,554,527</b>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Children Services:			
Personal Services .....	55,000	-	55,000
Fringe Benefits .....	17,550	-	17,550
Contractual Services .....	9,733,199	7,767,711	1,965,488
Materials and Supplies .....	97,300	32,312	64,988
Capital Outlay .....	5,000	-	5,000
Other .....	404,500	336,513	67,987
<b>Total Expenditures .....</b>	<b>10,312,549</b>	<b>8,136,536</b>	<b>2,176,013</b>
Excess of Revenues Over (Under) Expenditures .....	(3,588,216)	142,324	3,730,540
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In .....	-	400,000	400,000
Advances Out .....	(52,751)	(434,725)	(381,974)
Transfers In .....	1,715,135	1,891,115	175,980
<b>Total Other Financing Sources (Use) .....</b>	<b>1,662,384</b>	<b>1,856,390</b>	<b>194,006</b>
Net Change in Fund Balance .....	(1,925,832)	1,998,714	3,924,546
Fund Balance Beginning of Year .....	2,311,991	2,311,991	-
Fund Balance End of Year .....	<b>\$ 386,159</b>	<b>\$ 4,310,705</b>	<b>\$ 3,924,546</b>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL EMERGENCY MANAGEMENT AND HOMELAND SECURITY FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 4,530	\$ 1,498	\$ (3,032)
Intergovernmental.....	200,053	143,334	(56,719)
Other.....	2,700	2,758	58
Total Revenues.....	<u>207,283</u>	<u>147,590</u>	<u>(59,693)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services .....	215,384	153,975	61,409
Fringe Benefits .....	83,057	42,345	40,712
Contractual Services .....	124,998	74,282	50,716
Materials and Supplies .....	62,411	28,579	33,832
Capital Outlay .....	97,437	59,386	38,051
Total Expenditures.....	<u>583,287</u>	<u>358,567</u>	<u>224,720</u>
Excess of Revenues Under Expenditures.....	<u>(376,004)</u>	<u>(210,977)</u>	<u>165,027</u>
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In .....	-	35,720	35,720
Advances Out .....	-	(35,720)	(35,720)
Transfers In .....	229,800	804,000	574,200
Total Other Financing Sources (Use).....	<u>229,800</u>	<u>804,000</u>	<u>574,200</u>
Net Change in Fund Balance.....	(146,204)	593,023	739,227
Fund Balance Beginning of Year .....	173,859	173,859	-
Fund Balance End of Year .....	<u>\$ 27,655</u>	<u>\$ 766,882</u>	<u>\$ 739,227</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MARRIAGE LICENSE FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Licenses and Permits.....	\$ 36,000	\$ 30,147	\$ (5,853)
<b>EXPENDITURES</b>			
Current:			
Health:			
Marriage License:			
Contractual Services .....	<u>36,000</u>	<u>30,147</u>	<u>5,853</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 1,555,100	\$ 1,664,342	\$ 109,242
Intergovernmental.....	166,200	178,770	12,570
Total Revenues.....	<u>1,721,300</u>	<u>1,843,112</u>	<u>121,812</u>
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services .....	28,950	28,326	624
Capital Outlay .....	<u>1,724,944</u>	<u>1,447,390</u>	<u>277,554</u>
Total Expenditures.....	<u>1,753,894</u>	<u>1,475,716</u>	<u>278,178</u>
Excess of Revenues Over (Under) Expenditures.....	(32,594)	367,396	399,990
<b>OTHER FINANCING USE</b>			
Transfers Out.....	<u>(698,172)</u>	<u>(698,172)</u>	<u>-</u>
Net Change in Fund Balance.....	(730,766)	(330,776)	399,990
Fund Balance Beginning of Year .....	1,981,248	1,981,248	-
Prior Year Encumbrances Appropriated.....	<u>32,944</u>	<u>32,944</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 1,283,426</u>	<u>\$ 1,683,416</u>	<u>\$ 399,990</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
LITTER ENFORCEMENT FUND**  
For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental .....	\$ 1,132,221	\$ 1,129,321	\$ (2,900)
Other .....	90,256	90,279	23
Total Revenues .....	<u>1,222,477</u>	<u>1,219,600</u>	<u>(2,877)</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Litter Enforcement:			
Contractual Services .....	1,128,221	1,125,221	3,000
Materials and Supplies .....	4,280	583	3,697
Other .....	90,256	90,256	-
Total Expenditures .....	<u>1,222,757</u>	<u>1,216,060</u>	<u>6,697</u>
Net Change in Fund Balance .....	(280)	3,540	3,820
Fund Balance Beginning of Year .....	19,958	19,958	-
Prior Year Encumbrances Appropriated .....	943	943	-
Fund Balance End of Year .....	<u>\$ 20,621</u>	<u>\$ 24,441</u>	<u>\$ 3,820</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REESE-PETERS HOME FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Lodging Taxes.....	\$ 313,859	\$ 319,017	\$ 5,158
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Reese-Peters Home:			
Other .....	322,539	322,539	-
Net Change in Fund Balance.....	(8,680)	(3,522)	5,158
Fund Balance Beginning of Year .....	4,001	4,001	-
Prior year encumbrances appropriated.....	4,679	4,679	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ 5,158</u>	<u>\$ 5,158</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL SHERIFF SERVICES FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 410,250	\$ 466,199	\$ 55,949
Licenses and Permits.....	56,000	45,334	(10,666)
Fines, Forfeitures, and Settlements.....	127,400	125,095	(2,305)
Intergovernmental.....	25,265	120,013	94,748
Other.....	-	144	144
Total Revenues.....	<u>618,915</u>	<u>756,785</u>	<u>137,870</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services .....	84,700	80,352	4,348
Fringe Benefits .....	40,570	39,376	1,194
Contractual Services .....	136,022	122,310	13,712
Materials and Supplies .....	336,838	330,562	6,276
Capital outlay .....	<u>119,547</u>	<u>115,410</u>	<u>4,137</u>
Total Expenditures.....	<u>717,677</u>	<u>688,010</u>	<u>29,667</u>
Excess of Revenues Over (Under) Expenditures.....	(98,762)	68,775	167,537
<b>OTHER FINANCING USE</b>			
Transfers Out.....	<u>(372)</u>	<u>(372)</u>	<u>-</u>
Net Change in Fund Balance.....	(99,134)	68,403	167,537
Fund Balance Beginning of Year .....	1,394,511	1,394,511	-
Prior Year Encumbrances Appropriated.....	<u>33,669</u>	<u>33,669</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 1,329,046</u>	<u>\$ 1,496,583</u>	<u>\$ 167,537</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUVENILE COURT SERVICES FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ -	\$ 45	\$ 45
Intergovernmental.....	35,750	37,947	2,197
Other.....	-	5	5
Total Revenues.....	<u>35,750</u>	<u>37,997</u>	<u>2,247</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services .....	24,612	20,709	3,903
Fringe Benefits .....	12,445	11,868	577
Contractual Services .....	1,500	-	1,500
Materials and Supplies .....	5,750	2,567	3,183
Total Expenditures.....	<u>44,307</u>	<u>35,144</u>	<u>9,163</u>
Net Change in Fund Balance.....	(8,557)	2,853	11,410
Fund Balance Beginning of Year .....	13,074	13,074	-
Fund Balance End of Year .....	<u>\$ 4,517</u>	<u>\$ 15,927</u>	<u>\$ 11,410</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 50	\$ -	\$ (50)
Loans.....	26,000	45,946	19,946
Intergovernmental.....	2,176,715	1,020,670	(1,156,045)
Interest.....	4,300	6,843	2,543
Total Revenues.....	<u>2,207,065</u>	<u>1,073,459</u>	<u>(1,133,606)</u>
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services .....	1,200	-	1,200
Fringe Benefits .....	806	10	796
Contractual Services .....	257,710	126,715	130,995
Capital Outlay .....	1,947,341	894,981	1,052,360
Total Expenditures.....	<u>2,207,057</u>	<u>1,021,706</u>	<u>1,185,351</u>
Excess of Revenues Over Expenditures.....	<u>8</u>	<u>51,753</u>	<u>51,745</u>
<b>OTHER FINANCING SOURCE (USE)</b>			
Advances In.....	-	892,500	892,500
Advances Out.....	-	(992,500)	(992,500)
Total Other Financing Source (Use).....	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
Net Change in Fund Balance.....	8	(48,247)	(48,255)
Fund Balance Beginning of Year .....	838,926	838,926	-
Fund Balance End of Year .....	<u>\$ 838,934</u>	<u>\$ 790,679</u>	<u>\$ (48,255)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
WORKFORCE INVESTMENT ACT FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,070,237	\$ 1,071,028	\$ 791
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services .....	1,217,550	1,129,422	88,128
Materials and Supplies .....	4,000	2,452	1,548
Capital Outlay .....	4,375	-	4,375
Total Expenditures.....	<u>1,225,925</u>	<u>1,131,874</u>	<u>94,051</u>
Net Change in Fund Balance.....	(155,688)	(60,846)	94,842
Fund Balance Beginning of Year .....	<u>160,201</u>	<u>160,201</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 4,513</u>	<u>\$ 99,355</u>	<u>\$ 94,842</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL OLDER ADULT SERVICES LEVY FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 4,783,915	\$ 4,803,481	\$ 19,566
Intergovernmental.....	3,200	61,693	58,493
Total Revenues.....	4,787,115	4,865,174	78,059
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services .....	4,904,829	4,827,152	77,677
Net Change in Fund Balance.....	(117,714)	38,022	155,736
Fund Balance Beginning of Year .....	1,917,708	1,917,708	-
Prior Year Encumbrances Appropriated.....	61,174	61,174	-
Fund Balance End of Year .....	<u>\$ 1,861,168</u>	<u>\$ 2,016,904</u>	<u>\$ 155,736</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 550	\$ 250	\$ (300)
Loans.....	202,305	224,909	22,604
Interest.....	24,940	55,506	30,566
Other.....	-	19	19
Total Revenues.....	<u>227,795</u>	<u>280,684</u>	<u>52,889</u>
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services .....	7,100	-	7,100
Fringe Benefits .....	5,161	60	5,101
Contractual Services .....	<u>416,000</u>	<u>127,052</u>	<u>288,948</u>
Total Expenditures.....	<u>428,261</u>	<u>127,112</u>	<u>301,149</u>
Net Change in Fund Balance.....	(200,466)	153,572	354,038
Fund Balance Beginning of Year .....	<u>875,946</u>	<u>875,946</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 675,480</u>	<u>\$ 1,029,518</u>	<u>\$ 354,038</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
TREASURER'S PREPAYMENT FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Interest.....	\$ -	\$ 33,731	\$ 33,731
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	33,731	33,731
Fund Balance Beginning of Year .....	86,525	86,525	-
Fund Balance End of Year .....	<u>\$ 86,525</u>	<u>\$ 120,256</u>	<u>\$ 33,731</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
VOTER REGISTRATION SYSTEM FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 4,300	\$ 4,300	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Voter Registration System:			
Contractual Services .....	<u>4,300</u>	<u>4,300</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING SOURCE</b>			
Advances In .....	<u>-</u>	<u>4,300</u>	<u>4,300</u>
Net Change in Fund Balance.....	-	4,300	4,300
Fund Balance Beginning of Year .....	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ 4,300</u>	<u>\$ 4,300</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CYBER SECURITY MEASURERS IMPLEMENTATION FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 10,000	\$ 10,000	\$ -
Interest.....	-	227	227
Total Revenues.....	10,000	10,227	227
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Cyber Security Measurers Implementation:			
Capital Outlay .....	10,000	9,013	987
Net Change in Fund Balance.....	-	1,214	1,214
Fund Balance Beginning of Year .....	2,583	2,583	-
Fund Balance End of Year .....	<u>\$ 2,583</u>	<u>\$ 3,797</u>	<u>\$ 1,214</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
PRIMARY ELECTION FUND**  
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 202,757	\$ 202,757	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Primary Election:			
Personal Services .....	25,844	25,844	-
Fringe Benefits .....	3,577	3,577	-
Contractual Services .....	168,650	168,650	-
Materials and Supplies .....	4,686	4,686	-
Total Expenditures.....	<u>202,757</u>	<u>202,757</u>	<u>-</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	386	386	-
Fund Balance End of Year .....	<u>\$ 386</u>	<u>\$ 386</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTERIZED LEGAL RESEARCH FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 15,850	\$ 26,107	\$ 10,257
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services .....	2,500	-	2,500
Materials and supplies .....	1,000	553	447
Capital Outlay .....	11,850	9,431	2,419
Total Expenditures.....	<u>15,350</u>	<u>9,984</u>	<u>5,366</u>
Net Change in Fund Balance.....	500	16,123	15,623
Fund Balance Beginning of Year .....	<u>146,790</u>	<u>146,790</u>	-
Fund Balance End of Year .....	<u>\$ 147,290</u>	<u>\$ 162,913</u>	<u>\$ 15,623</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL INDIGENT GUARDIANSHIP FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 358,900	\$ 391,639	\$ 32,739
Intergovernmental.....	-	3,998	3,998
Other.....	-	217	217
Total Revenues.....	<u>358,900</u>	<u>395,854</u>	<u>36,954</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Personal Services .....	359,246	318,007	41,239
Fringe Benefits .....	175,573	143,606	31,967
Contractual Services .....	<u>13,061</u>	<u>4,950</u>	<u>8,111</u>
Total Expenditures.....	<u>547,880</u>	<u>466,563</u>	<u>81,317</u>
Excess of Revenues Under Expenditures.....	(188,980)	(70,709)	118,271
<b>OTHER FINANCING SOURCE</b>			
Transfer In .....	<u>171,153</u>	<u>86,600</u>	<u>(84,553)</u>
Net Change in Fund Balance.....	(17,827)	15,891	33,718
Fund Balance Beginning of Year .....	196,738	196,738	-
Prior Year Encumbrances Appropriated.....	<u>384</u>	<u>384</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 179,295</u>	<u>\$ 213,013</u>	<u>\$ 33,718</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTER FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 101,500	\$ 209,751	\$ 108,251
Other.....	-	6,316	6,316
Total Revenues.....	<u>101,500</u>	<u>216,067</u>	<u>114,567</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services .....	51,133	38,404	12,729
Capital Outlay .....	<u>27,235</u>	<u>19,735</u>	<u>7,500</u>
Total Expenditures.....	<u>78,368</u>	<u>58,139</u>	<u>20,229</u>
Net Change in Fund Balance.....	23,132	157,928	134,796
Fund Balance Beginning of Year .....	<u>1,243,375</u>	<u>1,243,375</u>	-
Fund Balance End of Year .....	<u>\$ 1,266,507</u>	<u>\$ 1,401,303</u>	<u>\$ 134,796</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
PARENT EDUCATION FUND**  
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 9,577	\$ 3,294	\$ (6,283)
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Parent Education:			
Contractual Services .....	3,000	-	3,000
Materials and Supplies .....	1,000	-	1,000
Total Expenditures.....	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net Change in Fund Balance.....	5,577	3,294	(2,283)
Fund Balance Beginning of Year .....	<u>55,174</u>	<u>55,174</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 60,751</u>	<u>\$ 58,468</u>	<u>\$ (2,283)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COURTS SPECIAL PROJECTS FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Charges for Services.....	\$ 107,000	\$ 149,907	\$ 42,907
<b>EXPENDITURES</b>			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services .....	170,047	96,910	73,137
Materials and Supplies .....	1,000	-	1,000
Capital Outlay .....	24,000	-	24,000
Total Expenditures.....	<u>195,047</u>	<u>96,910</u>	<u>98,137</u>
Net Change in Fund Balance.....	(88,047)	52,997	141,044
Fund Balance Beginning of Year .....	690,350	690,350	-
Prior Year Encumbrances Appropriated.....	<u>1,025</u>	<u>1,025</u>	<u>-</u>
Fund Balance End of Year .....	<u><u>\$ 603,328</u></u>	<u><u>\$ 744,372</u></u>	<u><u>\$ 141,044</u></u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LAW LIBRARY RESOURCES FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 3,900	\$ 5,430	\$ 1,530
Fines, Forfeitures, and Settlements.....	81,100	93,019	11,919
Intergovernmental.....	1,275	1,275	-
Total Revenues.....	<u>86,275</u>	<u>99,724</u>	<u>13,449</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services .....	1,500	1,434	66
Fringe Benefits .....	255	124	131
Contractual Services .....	91,550	89,116	2,434
Materials and Supplies .....	250	-	250
Capital Outlay .....	1,525	1,275	250
Total Expenditures.....	<u>95,080</u>	<u>91,949</u>	<u>3,131</u>
Net Change in Fund Balance.....	(8,805)	7,775	16,580
Fund Balance Beginning of Year .....	2,481	2,481	-
Prior Year Encumbrances Appropriated.....	12,985	12,985	-
Fund Balance End of Year .....	<u>\$ 6,661</u>	<u>\$ 23,241</u>	<u>\$ 16,580</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
COURT BACKLOG REDUCTION FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial:			
Court Backlog Reduction:			
Contractual Services .....	2,160	2,160	-
Net Change in Fund Balance.....	(2,160)	(2,160)	-
Fund Balance Beginning of Year .....	-	-	-
Prior Year Encumbrances Appropriated.....	2,160	2,160	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
YOUTH SERVICES FUND**

For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,250,028	\$ 1,071,266	\$ (178,762)
Other.....	-	531	531
Total Revenues.....	<u>1,250,028</u>	<u>1,071,797</u>	<u>(178,231)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Youth Services:			
Personal Services .....	651,128	481,073	170,055
Fringe Benefits .....	316,499	229,651	86,848
Contractual Services .....	614,629	449,406	165,223
Materials and Supplies .....	5,414	3,076	2,338
Other .....	<u>20,000</u>	<u>1,912</u>	<u>18,088</u>
Total Expenditures.....	<u>1,607,670</u>	<u>1,165,118</u>	<u>442,552</u>
Net Change in Fund Balance.....	(357,642)	(93,321)	264,321
Fund Balance Beginning of Year .....	561,540	561,540	-
Prior Year Encumbrances Appropriated.....	<u>434</u>	<u>434</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 204,332</u>	<u>\$ 468,653</u>	<u>\$ 264,321</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 120,000	\$ 220,287	\$ 100,287
Other.....	-	138	138
Total Revenues.....	<u>120,000</u>	<u>220,425</u>	<u>100,425</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Contractual Services .....	161,500	133,263	28,237
Materials and Supplies .....	23,000	12,128	10,872
Capital Outlay .....	<u>50,500</u>	<u>38,120</u>	<u>12,380</u>
Total Expenditures.....	<u>235,000</u>	<u>183,511</u>	<u>51,489</u>
Net Change in Fund Balance.....	(115,000)	36,914	151,914
Fund Balance Beginning of Year .....	460,866	460,866	-
Prior Year Encumbrances Appropriated.....	<u>3,312</u>	<u>3,312</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 349,178</u>	<u>\$ 501,092</u>	<u>\$ 151,914</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VICTIMS OF CRIME FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 100,939	\$ 66,172	\$ (34,767)
Other.....	-	165	165
Total Revenues.....	<u>100,939</u>	<u>66,337</u>	<u>(34,602)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services .....	155,727	146,038	9,689
Fringe Benefits .....	83,467	77,034	6,433
Contractual Services .....	<u>4,455</u>	<u>3,339</u>	<u>1,116</u>
Total Expenditures.....	<u>243,649</u>	<u>226,411</u>	<u>17,238</u>
Excess of Revenues Under Expenditures.....	(142,710)	(160,074)	(17,364)
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	<u>139,783</u>	<u>158,122</u>	<u>18,339</u>
Net Change in Fund Balance .....	(2,927)	(1,952)	975
Fund Balance Beginning of Year .....	<u>119,371</u>	<u>119,371</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 116,444</u>	<u>\$ 117,419</u>	<u>\$ 975</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WIRELESS 9-1-1 FUND

For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 170,000	\$ 180,494	\$ 10,494
Other.....	-	131	131
Total Revenues.....	<u>170,000</u>	<u>180,625</u>	<u>10,625</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services .....	141,720	132,284	9,436
Fringe Benefits .....	41,406	41,750	(344)
Contractual Services .....	11,584	11,157	427
Materials and Supplies .....	500	-	500
Total Expenditures.....	<u>195,210</u>	<u>185,191</u>	<u>10,019</u>
Net Change in Fund Balance.....	(25,210)	(4,566)	20,644
Fund Balance Beginning of Year .....	44,928	44,928	-
Prior Year Encumbrances Appropriated.....	217	217	-
Fund Balance End of Year .....	<u>\$ 19,935</u>	<u>\$ 40,579</u>	<u>\$ 20,644</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ADULT COMMUNITY BASED CORRECTIONS FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Intergovernmental.....	\$ 195,457	\$ 250,518	\$ 55,061
Other.....	-	49	49
Total Revenues.....	<u>195,457</u>	<u>250,567</u>	<u>55,110</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services .....	144,432	127,053	17,379
Fringe Benefits .....	62,152	55,087	7,065
Other .....	5,150	5,150	-
Total Expenditures.....	<u>211,734</u>	<u>187,290</u>	<u>24,444</u>
Excess of Revenues Over (Under) Expenditures .....	(16,277)	63,277	79,554
<b>OTHER FINANCING USE</b>			
Advances Out .....	-	(46,478)	(46,478)
Net Change in Fund Balance .....	(16,277)	16,799	33,076
Fund Balance Beginning of Year .....	<u>73,958</u>	<u>73,958</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 57,681</u>	<u>\$ 90,757</u>	<u>\$ 33,076</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL MAJOR CRIMES UNIT GRANT FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 2,187,030	\$ 674,024	\$ (1,513,006)
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services .....	2,187,030	599,511	1,587,519
Excess of Revenues Over Expenditures.....	-	74,513	74,513
<b>OTHER FINANCING SOURCES (USE)</b>			
Advances In.....	-	280,123	280,123
Advances Out.....	-	(394,172)	(394,172)
Transfer In.....	-	39,536	39,536
Total Other Financing Sources (Use).....	-	(74,513)	(74,513)
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	\$ -	\$ -	\$ -

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUSTICE FOR FAMILIES FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 2,139	\$ 2,139	\$ -
Other.....	399	399	-
Total Revenues.....	<u>2,538</u>	<u>2,538</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Justice for Families:			
Contractual Services .....	<u>399</u>	<u>399</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	2,139	2,139	-
<b>OTHER FINANCING USE</b>			
Advance Out.....	<u>-</u>	<u>(35,000)</u>	<u>(35,000)</u>
Net Change in Fund Balance.....	2,139	(32,861)	(35,000)
Fund Balance Beginning of Year .....	<u>32,861</u>	<u>32,861</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ (35,000)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
HOME FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 264,400	\$ 169,066	\$ (95,334)
Housing Rehabilitation.....	28,000	33,376	5,376
Interest.....	1,800	1,918	118
Total Revenues.....	294,200	204,360	(89,840)
<b>EXPENDITURES</b>			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services .....	354,782	211,016	143,766
Excess of Revenues Over Expenditures.....	(60,582)	(6,656)	53,926
Net Change in Fund Balance.....	(60,582)	(6,656)	53,926
Fund Balance Beginning of Year .....	324,984	324,984	-
Fund Balance End of Year .....	<u>\$ 264,402</u>	<u>\$ 318,328</u>	<u>\$ 53,926</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TARGET COMMUNITY ALTERNATIVE TO PRISON FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 361,976	\$ 452,470	\$ 90,494
Other.....	-	98	98
Total Revenues.....	<u>361,976</u>	<u>452,568</u>	<u>90,592</u>
<b>EXPENDITURES</b>			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Personal Services .....	217,609	204,597	13,012
Fringe Benefits .....	113,888	104,903	8,985
Contractual Services .....	261,820	219,104	42,716
Capital Outlay .....	<u>5,000</u>	<u>2,732</u>	<u>2,268</u>
Total Expenditures.....	<u>598,317</u>	<u>531,336</u>	<u>66,981</u>
Net Change in Fund Balance.....	(236,341)	(78,768)	157,573
Fund Balance Beginning of Year .....	<u>239,610</u>	<u>239,610</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 3,269</u>	<u>\$ 160,842</u>	<u>\$ 157,573</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL OHIO OPIOID SETTLEMENT FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Fines, Forfeitures, and Settlements.....	\$ -	\$ 301,310	\$ 301,310
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	301,310	301,310
Fund Balance Beginning of Year .....	<u>995,658</u>	<u>995,658</u>	<u>-</u>
Fund Balance End of Year .....	<u>\$ 995,658</u>	<u>\$ 1,296,968</u>	<u>\$ 301,310</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PUBLIC TRANSIT FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 3,394,157	\$ 1,810,273	\$ (1,583,884)
Intergovernmental.....	3,040,028	2,122,495	(917,533)
Donations.....	274,876	28,000	(246,876)
Other.....	15,000	14,651	(349)
Total Revenues.....	<u>6,724,061</u>	<u>3,975,419</u>	<u>(2,748,642)</u>
<b>EXPENDITURES</b>			
Current:			
Transportation:			
Public Transit:			
Personal Services .....	1,618,560	1,368,159	250,401
Fringe Benefits .....	626,480	499,103	127,377
Contractual Services .....	3,277,547	1,908,025	1,369,522
Materials and Supplies .....	350,917	246,043	104,874
Capital Outlay .....	690,005	42,729	647,276
Total Expenditures.....	<u>6,563,509</u>	<u>4,064,059</u>	<u>2,499,450</u>
Excess of Revenues Over (Under) Expenditures.....	160,552	(88,640)	(249,192)
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	87,500	175,000	87,500
Net Change in Fund Balance.....	248,052	86,360	(161,692)
Fund Balance Beginning of Year .....	1,319,782	1,319,782	-
Prior Year Encumbrances Appropriated.....	1,445	1,445	-
Fund Balance End of Year .....	<u>\$ 1,569,279</u>	<u>\$ 1,407,587</u>	<u>\$ (161,692)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
REDEVELOPMENT TAX EQUIVALENT FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Redevelopment Tax Equivalent:			
Contractual Services .....	10,220	10,220	-
Net Change in Fund Balance.....	(10,220)	(10,220)	-
Fund Balance Beginning of Year .....	10,220	10,220	-
Fund Balance End of Year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FISCAL RECOVERY FUND

For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Fiscal Recovery:			
Personal Services .....	141,715	79,580	62,135
Fringe Benefits .....	41,172	20,208	20,964
Contractual Services .....	12,500	12,500	-
Capital Outlay .....	391,269	391,269	-
Total General Government - Legislative and Executive .....	586,656	503,557	83,099
Public Safety:			
Fiscal Recovery:			
Contractual Services .....	2,418	2,418	-
Public Works:			
Fiscal Recovery:			
Capital Outlay .....	954,694	954,694	-
Health:			
Fiscal Recovery:			
Contractual Services .....	2,251,378	2,251,378	-
Transportation:			
Fiscal Recovery:			
Contractual Services .....	20,057	20,057	-
Capital Outlay .....	63,287	63,287	-
Total Transportation .....	83,344	83,344	-
Total Expenditures.....	3,878,490	3,795,391	83,099
Net Change in Fund Balance.....	(3,878,490)	(3,795,391)	83,099
Fund Balance Beginning of Year.....	187,887	187,887	-
Prior Year Encumbrances Appropriated.....	3,695,603	3,695,603	-
Fund Balance End of Year.....	\$ 5,000	\$ 88,099	\$ 83,099

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY REINVESTMENT AREA FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Payment in Lieu of Taxes.....	\$ 2,500	\$ 2,500	\$ -
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	2,500	2,500	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>

## Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. There were no committed or assigned revenue sources in 2025. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for restricted monies for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies account for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's monies account for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhance business outcomes for the County. There was no activity on the Combining Balance Sheet – Nonmajor Debt Service Funds for 2025.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2025

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Total
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 95,980	\$ 46,494	\$ 3,629	\$ 146,103
Special Assessments Receivable.....	1,490	-	-	1,490
Total Assets.....	<u>\$ 97,470</u>	<u>\$ 46,494</u>	<u>\$ 3,629</u>	<u>\$ 147,593</u>
<b>LIABILITIES</b>				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue.....	1,490	-	-	1,490
<b>FUND BALANCES</b>				
Restricted .....	95,980	46,494	3,629	146,103
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 97,470</u>	<u>\$ 46,494</u>	<u>\$ 3,629</u>	<u>\$ 147,593</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS**  
For the Year Ended December 31, 2025

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Total
<b>REVENUES</b>					
Special Assessments.....	\$ 13,414	\$ -	\$ -	\$ -	\$ 13,414
Investment Earnings and Other Interest.....	1,448	-	-	-	1,448
Total Revenues.....	<u>14,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,862</u>
<b>EXPENDITURES</b>					
Debt Service:					
Principal Retirement .....	-	1,384,000	219,000	50,000	1,653,000
Interest .....	-	1,075,377	11,086	-	1,086,463
Total Expenditures.....	<u>-</u>	<u>2,459,377</u>	<u>230,086</u>	<u>50,000</u>	<u>2,739,463</u>
Excess of Revenues Over (Under) Expenditures.....	<u>14,862</u>	<u>(2,459,377)</u>	<u>(230,086)</u>	<u>(50,000)</u>	<u>(2,724,601)</u>
<b>OTHER FINANCING SOURCE (USE)</b>					
Transfers In.....	-	2,463,985	230,086	50,000	2,744,071
Transfers Out.....	<u>(13,248)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,248)</u>
Total Other Financing Source (Use).....	<u>(13,248)</u>	<u>2,463,985</u>	<u>230,086</u>	<u>50,000</u>	<u>2,730,823</u>
Net Changes in Fund Balances.....	1,614	4,608	-	-	6,222
Fund Balance Beginning of Year.....	94,366	41,886	3,629	-	139,881
Fund Balance End of Year.....	<u>\$ 95,980</u>	<u>\$ 46,494</u>	<u>\$ 3,629</u>	<u>\$ -</u>	<u>\$ 146,103</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPECIAL ASSESSMENT BOND RETIREMENT FUND**  
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 13,414	\$ 13,414
Interest.....	-	1,448	1,448
Total Revenues.....	-	14,862	14,862
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	14,862	14,862
<b>OTHER FINANCING USE</b>			
Transfers Out.....	(13,248)	(13,248)	-
Net Change in Fund Balance.....	(13,248)	1,614	14,862
Fund Balance Beginning of Year.....	94,366	94,366	-
Fund Balance End of Year.....	<u>\$ 81,118</u>	<u>\$ 95,980</u>	<u>\$ 14,862</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL OBLIGATION BOND RETIREMENT FUND**  
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	1,384,000	1,384,000	-
Interest .....	1,075,377	1,075,377	-
Total Expenditures.....	<u>2,459,377</u>	<u>2,459,377</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(2,459,377)	(2,459,377)	-
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	<u>2,463,985</u>	<u>2,463,985</u>	<u>-</u>
Net Change in Fund Balance.....	4,608	4,608	-
Fund Balance Beginning of Year.....	<u>41,886</u>	<u>41,886</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 46,494</u>	<u>\$ 46,494</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ENERGY CONSERVATION BOND RETIREMENT FUND**  
For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	219,000	219,000	-
Interest .....	11,086	11,086	-
Total Expenditures.....	230,086	230,086	-
Excess of Revenues Under Expenditures.....	(230,086)	(230,086)	-
<b>OTHER FINANCING SOURCE</b>			
Transfer In.....	230,086	230,086	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	3,629	3,629	-
Fund Balance End of Year .....	<u>\$ 3,629</u>	<u>\$ 3,629</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
<b>OTHER FINANCING SOURCE</b>			
Transfer In.....	50,000	50,000	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year .....	-	-	-
Fund Balance End of Year .....	\$ -	\$ -	\$ -

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## Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Road and Bridge Construction Fund	To account for restricted State and federal grants and local matches through transfers to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Airport Hangar Construction Fund	To account for restricted general obligation bond proceeds and committed transfers by the County for the construction of new airport hangars and various airport improvement projects.
Workforce State Fund	To account for restricted monies from the State for improvements at the Workforce Center, the County's job training facility.
Basil Western Road Fund	To account for a restricted grant from the State Department of Development for the Basil Western Road construction project along with committed transfers from the County for additional expenditures.
State Energy Efficiency Fund	To account for a restricted grant from the Ohio Department of Development for the State Energy Program Energy Efficiency Program which is a federal program. The purpose of this grant is for lighting projects at the Workforce Center and Government Services Center of the County. There was no activity on the Combining Balance Sheet – Nonmajor Capital Projects Funds for 2025.
Building on Sheridan Drive Fund	To account for restricted grant funding under House Bill 2 for economic growth and community development along with committed transfers by the County, for the purchase and renovation of a building located on Sheridan Drive, to house the Fairfield County Health Department along with conference facilities. The restricted grant was expensed in 2025.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2025

	<b>Airport Construction Grant Fund</b>	<b>Developmental Disabilities Facilities Fund</b>	<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>
<b>ASSETS</b>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 714,295	\$ 3,039,099	\$ 695,703	\$ 3,857,518
Intergovernmental Receivable.....	113,341	-	63,291	492,500
Total Assets.....	<u>\$ 827,636</u>	<u>\$ 3,039,099</u>	<u>\$ 758,994</u>	<u>\$ 4,350,018</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ -	\$ 83,759	\$ -	\$ 41,222
Contracts Payable.....	-	-	-	218,256
Retainage Payable.....	-	-	34,488	85,289
Interfund Payable.....	471,440	-	-	-
Total Liabilities.....	<u>471,440</u>	<u>83,759</u>	<u>34,488</u>	<u>344,767</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue.....	-	-	63,291	-
<b>FUND BALANCES</b>				
Restricted .....	356,196	-	661,215	-
Committed .....	-	2,955,340	-	428,057
Assigned .....	-	-	-	3,577,194
Total Fund Balances .....	<u>356,196</u>	<u>2,955,340</u>	<u>661,215</u>	<u>4,005,251</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 827,636</u>	<u>\$ 3,039,099</u>	<u>\$ 758,994</u>	<u>\$ 4,350,018</u>

<b>Airport Hangar Construction Fund</b>	<b>Workforce State Fund</b>	<b>Basil Western Road Fund</b>	<b>Building on Sheridan Drive Fund</b>	<b>Total</b>
\$ 1,248,268	\$ 775,901	\$ 98,804	\$ 65,962	\$ 10,495,550
-	-	-	-	669,132
<u>\$ 1,248,268</u>	<u>\$ 775,901</u>	<u>\$ 98,804</u>	<u>\$ 65,962</u>	<u>\$ 11,164,682</u>
\$ -	\$ -	\$ -	\$ 13,061	\$ 138,042
598,839	-	-	-	817,095
296,860	-	-	-	416,637
-	-	98,784	-	570,224
<u>895,699</u>	<u>-</u>	<u>98,784</u>	<u>13,061</u>	<u>1,941,998</u>
-	-	-	-	63,291
-	775,901	-	-	1,793,312
352,569	-	20	52,901	3,788,887
-	-	-	-	3,577,194
<u>352,569</u>	<u>775,901</u>	<u>20</u>	<u>52,901</u>	<u>9,159,393</u>
<u>\$ 1,248,268</u>	<u>\$ 775,901</u>	<u>\$ 98,804</u>	<u>\$ 65,962</u>	<u>\$ 11,164,682</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS**  
For the Year Ended December 31, 2025

	<b>Airport Construction Grant Fund</b>	<b>Developmental Disabilities Facilities Fund</b>	<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>
<b>REVENUES</b>				
Intergovernmental.....	\$ 606,634	\$ -	\$ 932,481	\$ 492,500
Interest.....	-	-	-	-
Total Revenues.....	606,634	-	932,481	492,500
<b>EXPENDITURES</b>				
Capital Outlay.....	32,395	457,573	1,164,901	5,230,881
Excess of Revenues Over (Under) Expenditures .....	574,239	(457,573)	(232,420)	(4,738,381)
<b>OTHER FINANCING SOURCE</b>				
Transfers In .....	-	2,428,716	814,346	4,235,000
Net Changes in Fund Balances.....	574,239	1,971,143	581,926	(503,381)
Fund Balances (Deficits) Beginning of Year .....	(218,043)	984,197	79,289	4,508,632
Fund Balances End of Year .....	<u>\$ 356,196</u>	<u>\$ 2,955,340</u>	<u>\$ 661,215</u>	<u>\$ 4,005,251</u>

<b>Airport Hangar Construction Fund</b>	<b>Workforce State Fund</b>	<b>Basil Western Road Fund</b>	<b>State Energy Efficiency Fund</b>	<b>Building on Sheridan Drive Fund</b>	<b>Total</b>
\$ -	\$ -	\$ 20,239	\$ 195,936	\$ -	\$ 2,247,790
132,046	-	-	-	-	132,046
132,046	-	20,239	195,936	-	2,379,836
5,626,975	1,149,814	40,478	-	3,592,902	17,295,919
(5,494,929)	(1,149,814)	(20,239)	195,936	(3,592,902)	(14,916,083)
111,541	-	-	-	1,500,000	9,089,603
(5,383,388)	(1,149,814)	(20,239)	195,936	(2,092,902)	(5,826,480)
5,735,957	1,925,715	20,259	(195,936)	2,145,803	14,985,873
<u>\$ 352,569</u>	<u>\$ 775,901</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 52,901</u>	<u>\$ 9,159,393</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT CONSTRUCTION GRANT FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 698,352	\$ 571,231	\$ (127,121)
<b>EXPENDITURES</b>			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay .....	373,991	37,201	336,790
Other .....	18,884	18,884	-
Total Expenditures.....	<u>392,875</u>	<u>56,085</u>	<u>336,790</u>
Excess of Revenues Over Expenditures.....	305,477	515,146	209,669
<b>OTHER FINANCING USE</b>			
Advances Out.....	-	(651,103)	(651,103)
Net Change in Fund Balance.....	305,477	(135,957)	(441,434)
Fund Balance Beginning of Year.....	<u>850,252</u>	<u>850,252</u>	-
Fund Balance End of Year.....	<u>\$ 1,155,729</u>	<u>\$ 714,295</u>	<u>\$ (441,434)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
DEVELOPMENTAL DISABILITIES FACILITIES FUND**

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual Services .....	30,000	23,060	6,940
Capital Outlay .....	590,000	440,576	149,424
Total Expenditures.....	<u>620,000</u>	<u>463,636</u>	<u>156,364</u>
Excess of Revenues Under Expenditures.....	(620,000)	(463,636)	156,364
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	<u>28,716</u>	<u>2,428,716</u>	<u>2,400,000</u>
Net Change in Fund Balance.....	(591,284)	1,965,080	2,556,364
Fund Balance Beginning of Year.....	<u>984,197</u>	<u>984,197</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 392,913</u>	<u>\$ 2,949,277</u>	<u>\$ 2,556,364</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ROAD AND BRIDGE CONSTRUCTION FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 932,481	\$ 932,481	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Road and Bridge Construction:			
Contract Services .....	469,204	469,204	-
Capital Outlay .....	1,657,896	1,510,718	147,178
Total Expenditures.....	<u>2,127,100</u>	<u>1,979,922</u>	<u>147,178</u>
Excess of Revenues Under Expenditures.....	(1,194,619)	(1,047,441)	147,178
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	814,346	814,346	-
Net Change in Fund Balance.....	(380,273)	(233,095)	147,178
Fund Balance Beginning of Year.....	86,174	86,174	-
Prior Year Encumbrances Appropriated.....	336,447	336,447	-
Fund Balance End of Year.....	<u>\$ 42,348</u>	<u>\$ 189,526</u>	<u>\$ 147,178</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL PERMANENT IMPROVEMENT FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay .....	6,932,294	6,056,936	875,358
Excess of Revenues Under Expenditures.....	(6,932,294)	(6,056,936)	875,358
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	2,235,000	4,235,000	2,000,000
Net Change in Fund Balance.....	(4,697,294)	(1,821,936)	2,875,358
Fund Balance Beginning of Year.....	3,383,023	3,383,023	-
Prior Year Encumbrances Appropriated.....	1,506,282	1,506,282	-
Fund Balance End of Year.....	<u>\$ 192,011</u>	<u>\$ 3,067,369</u>	<u>\$ 2,875,358</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT HANGAR CONSTRUCTION FUND For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Airport Hangar Construction:			
Capital Outlay .....	5,758,467	5,758,467	-
Excess of Revenues Under Expenditures.....	(5,758,467)	(5,758,467)	-
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	111,541	111,541	-
Net Change in Fund Balance.....	(5,646,926)	(5,646,926)	-
Fund Balance Beginning of Year.....	-	-	-
Prior Year Encumbrances Appropriated.....	5,646,968	5,646,968	-
Fund Balance End of Year.....	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WORKFORCE STATE FUND

For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Workforce State:			
Capital Outlay .....	2,026,195	1,796,196	229,999
Net Change in Fund Balance.....	(2,026,195)	(1,796,196)	229,999
Fund Balance Beginning of Year.....	1,180,000	1,180,000	-
Prior Year Encumbrances Appropriated.....	868,322	868,322	-
Fund Balance End of Year.....	<u>\$ 22,127</u>	<u>\$ 252,126</u>	<u>\$ 229,999</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BASIL WESTERN ROAD FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,151,917	\$ 20,239	\$ (1,131,678)
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Basil Western Road:			
Capital Outlay .....	101,401	40,478	60,923
Net Change in Fund Balance.....	1,050,516	(20,239)	(1,070,755)
Fund Balance Beginning of Year.....	119,043	119,043	-
Fund Balance End of Year.....	<u>\$ 1,169,559</u>	<u>\$ 98,804</u>	<u>\$ (1,070,755)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
STATE ENERGY EFFICIENCY FUND**  
For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 250,000	\$ 250,000	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
State Energy Efficiency			
Capital Outlay .....	23,728	23,728	-
Excess of Revenues Over Expenditures.....	226,272	226,272	-
<b>OTHER FINANCING USE</b>			
Advance Out.....	-	(250,000)	(250,000)
Net Change in Fund Balance.....	226,272	(23,728)	(250,000)
Fund Balance Beginning of Year.....	23,728	23,728	-
Fund Balance End of Year.....	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ (250,000)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BUILDING ON SHERIDAN DRIVE FUND For the Year Ended December 31, 2025

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works:			
Building on Sheridan Drive:			
Capital Outlay .....	3,678,741	3,666,797	11,944
Excess of Revenues Under Expenditures.....	(3,678,741)	(3,666,797)	11,944
<b>OTHER FINANCING SOURCE</b>			
Transfers In.....	1,500,000	1,500,000	-
Net Change in Fund Balance.....	(2,178,741)	(2,166,797)	11,944
Fund Balance Beginning of Year.....	1,961,941	1,961,941	-
Prior Year Encumbrances Appropriated.....	219,300	219,300	-
Fund Balance End of Year.....	<u>\$ 2,500</u>	<u>\$ 14,444</u>	<u>\$ 11,944</u>

## Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund                      To account for sewer services provided to individuals and commercial users.

Water Fund                      To account for water services provided to individuals and commercial users.

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 6,076,236	\$ 6,417,462	\$ 341,226
Tap-In Fees.....	520,000	1,050,028	530,028
Penalties.....	60,000	95,871	35,871
Deposits.....	252,500	140,861	(111,639)
Special Assessments.....	13,010	11,010	(2,000)
Intergovernmental.....	-	250,000	250,000
Sales of Capital Assets.....	2,000	21,258	19,258
Other Non-Operating Revenues.....	651,107	643,471	(7,636)
Interest.....	2,254	19,428	17,174
Total Revenues.....	<u>7,577,107</u>	<u>8,649,389</u>	<u>1,072,282</u>
<b>EXPENSES</b>			
Personal Services.....	1,086,025	855,831	230,194
Fringe Benefits.....	513,266	326,028	187,238
Contractual Services.....	3,726,092	3,018,852	707,240
Materials and Supplies.....	318,831	217,879	100,952
Deposits.....	166,000	66,000	100,000
Capital Outlay.....	6,349,661	6,279,827	69,834
Principal Retirement.....	783,142	783,142	-
Interest.....	98,246	98,246	-
Total Expenses.....	<u>13,041,263</u>	<u>11,645,805</u>	<u>1,395,458</u>
Excess of Revenues Under Expenses.....	(5,464,156)	(2,996,416)	2,467,740
Fund Equity Beginning of Year.....	27,265,331	27,265,331	-
Prior Year Encumbrances Appropriated.....	931,003	931,003	-
Fund Equity End of Year.....	<u>\$ 22,732,178</u>	<u>\$ 25,199,918</u>	<u>\$ 2,467,740</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2025

	Final Budget	Actual Amounts	Variance with Final Budget
<b>REVENUES</b>			
Charges for Services.....	\$ 4,510,351	\$ 4,767,790	\$ 257,439
Tap-In Fees.....	520,000	918,068	398,068
Penalties.....	51,425	68,287	16,862
Special Assessments.....	4,224	4,224	-
Intergovernmental.....	-	250,000	250,000
Other Non-Operating Revenues.....	229,490	228,773	(717)
Interest.....	104	31,993	31,889
Total Revenues.....	<u>5,315,594</u>	<u>6,269,135</u>	<u>953,541</u>
<b>EXPENSES</b>			
Personal Services.....	1,042,594	810,026	232,568
Fringe Benefits.....	336,841	287,870	48,971
Contractual Services.....	2,592,953	2,141,640	451,313
Materials and Supplies.....	924,962	870,884	54,078
Other Operating Expenses.....	10,000	2,584	7,416
Capital Outlay.....	1,047,719	932,685	115,034
Principal Retirement.....	443,818	438,656	5,162
Interest.....	78,987	78,987	-
Total Expenses.....	<u>6,477,874</u>	<u>5,563,332</u>	<u>914,542</u>
Excess of Revenues Over (Under) Expenses.....	(1,162,280)	705,803	1,868,083
Fund Equity Beginning of Year.....	13,907,805	13,907,805	-
Prior Year Encumbrances Appropriated.....	<u>1,261,370</u>	<u>1,261,370</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 14,006,895</u>	<u>\$ 15,874,978</u>	<u>\$ 1,868,083</u>

## Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health  
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SELF-FUNDED HEALTH INSURANCE FUND For the Year Ended December 31, 2025

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
<b>REVENUES</b>			
Charges for Services.....	\$ 18,450,000	\$ 18,526,983	\$ 76,983
Other Non-Operating Revenues.....	353,661	489,783	136,122
Interest.....	138,000	147,561	9,561
Total Revenues.....	<u>18,941,661</u>	<u>19,164,327</u>	<u>222,666</u>
<b>EXPENSES</b>			
Contractual Services.....	1,662,769	1,585,070	77,699
Materials and Supplies.....	13,000	288	12,712
Capital Outlay.....	5,000	-	5,000
Claims.....	<u>21,772,960</u>	<u>21,628,184</u>	<u>144,776</u>
Total Expenses.....	<u>23,453,729</u>	<u>23,213,542</u>	<u>240,187</u>
Excess of Revenues Under Expenses.....	(4,512,068)	(4,049,215)	462,853
Fund Equity Beginning of Year.....	6,273,234	6,273,234	-
Prior Year Encumbrances Appropriated.....	<u>702,993</u>	<u>702,993</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 2,464,159</u>	<u>\$ 2,927,012</u>	<u>\$ 462,853</u>

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## Custodial Funds

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

Fairfield County Department of Health Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of the Fairfield County Department of Health, a legally separate entity.
Other Fiscal Agent Fund	To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Fairfield Soil and Water Conservation District; the Fairfield County Regional Planning Commission; the Fairfield County Park District; the Fairfield, Hocking, Licking, and Perry Multi-County Detention District; the Fairfield County Family, Adult, and Children First Council; the South Central Major Crimes Unit; the Fairfield 33 Development; and the Area 20-21 Workforce Development Board.
Undivided Monies Fund	To account for various taxes; tax increment financing; special assessments; licenses, permits, and fees; contributions; and State undivided monies collected to be distributed for the benefit of other governments.
Miscellaneous Judicial, Public Safety, and Human Services Fund	To account for various contributions, fines, and fees collected to be distributed through the courts for the benefit of others.
Other Custodial Fund	To account for licenses, permits, and fees held by the County to be distributed for the benefit of others.

Fairfield County, Ohio

**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS**

December 31, 2025

	Fairfield County Department of Health Fund	Other Fiscal Agent Fund	Undivided Monies Fund
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents .....	\$ 6,119,455	\$ 7,263,214	\$ 8,966,249
Cash and Cash Equivalents in Segregated Accounts .....	-	87,466	-
Receivables:			
Property Taxes .....	-	-	289,832,110
Accounts .....	-	-	1,384,318
Special Assessments .....	-	-	764,195
Intergovernmental .....	-	-	5,296,716
Tax Increment Financing Receivable .....	-	-	7,448,854
Total Assets .....	<u>6,119,455</u>	<u>7,350,680</u>	<u>313,692,442</u>
<b>LIABILITIES</b>			
Accounts Payable .....	6,696	21,444	-
Intergovernmental Payable .....	29,069	59,129	14,262,890
Total Liabilities .....	<u>35,765</u>	<u>80,573</u>	<u>14,262,890</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes not Levied to Finance Current Year Operations .....	-	-	283,174,617
Payment in Lieu of Taxes not Intended to Finance Current Year Operations .....	-	-	7,448,854
Total Deferred Inflows of Resources .....	<u>-</u>	<u>-</u>	<u>290,623,471</u>
<b>NET POSITION</b>			
Restricted for Individuals, Organizations, and Other Governments .....	<u>\$ 6,083,690</u>	<u>\$ 7,270,107</u>	<u>\$ 8,806,081</u>

<b>Miscellaneous Judicial, Public Safety, and Human Services Fund</b>	<b>Other Custodial Fund</b>	<b>Total</b>
\$ 834,753	\$ 344,030	\$ 23,527,701
2,072,326	71,472	2,231,264
-	-	289,832,110
3,926	-	1,388,244
-	-	764,195
-	-	5,296,716
-	-	7,448,854
<u>2,911,005</u>	<u>415,502</u>	<u>330,489,084</u>
710,782	-	738,922
1,319,941	-	15,671,029
<u>2,030,723</u>	<u>-</u>	<u>16,409,951</u>
-	-	283,174,617
-	-	7,448,854
<u>-</u>	<u>-</u>	<u>290,623,471</u>
<u>\$ 880,282</u>	<u>\$ 415,502</u>	<u>\$ 23,455,662</u>

# Fairfield County, Ohio

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2025

	<b>Fairfield County Department of Health Fund</b>	<b>Other Fiscal Agent Fund</b>
<b>ADDITIONS</b>		
Intergovernmental .....	\$ -	\$ -
Amounts Received as Fiscal Agent .....	5,831,833	12,620,140
Licenses, Permits, and Fees for Other Governments .....	-	-
Fines, Forfeitures, and Settlements for Other Governments .....	-	-
Property Tax Collections for Other Governments .....	-	-
Tax Increment Financing Collections for Other Governments .....	-	-
Sheriff Sale Collections for Other Governments .....	-	-
Amounts Received for Others .....	-	-
Other .....	-	-
Total Additions .....	<u>5,831,833</u>	<u>12,620,140</u>
<b>DEDUCTIONS</b>		
Distributions as Fiscal Agent .....	5,147,495	12,388,959
Distributions of State Funds to Other Governments .....	-	-
Distributions to the State of Ohio .....	-	-
Licenses and Permits and Fees Distributions to Other Governments .....	-	-
Fines, Forfeitures, and Settlements Distributions to Other Governments .....	-	-
Property Tax Distributions to Other Governments .....	-	-
Tax Increment Financing to Other Governments .....	-	-
Special Assessment Distributions to Other Governments .....	-	-
Sheriff Sale Distributions to Other Governments .....	-	-
Distributions to Individuals .....	-	-
Total Deductions .....	<u>5,147,495</u>	<u>12,388,959</u>
Increase (Decrease) in Fiduciary Net Position .....	684,338	231,181
Net Position Beginning of Year .....	5,399,352	7,038,926
Net Position End of Year .....	<u>\$ 6,083,690</u>	<u>\$ 7,270,107</u>

<b>Undivided Monies Fund</b>	<b>Miscellaneous Judicial, Public Safety, and Human Services Fund</b>	<b>Other Custodial Fund</b>	<b>Total</b>
\$ 23,559,173	\$ -	\$ -	\$ 23,559,173
-	-	-	18,451,973
1,140,032	505,919	827,243	2,473,194
-	84,067,715	-	84,067,715
225,315,671	-	-	225,315,671
6,641,703	-	-	6,641,703
-	173,707	-	173,707
-	6,521,697	-	6,521,697
-	347,140	-	347,140
<u>256,656,579</u>	<u>91,616,178</u>	<u>827,243</u>	<u>367,551,973</u>
-	-	-	17,536,454
23,559,173	-	-	23,559,173
-	400,662	-	400,662
1,074,962	105,257	771,304	1,951,523
-	83,943,266	-	83,943,266
225,259,840	-	-	225,259,840
6,641,703	-	-	6,641,703
132,589	-	-	132,589
-	168,588	-	168,588
-	7,010,625	-	7,010,625
<u>256,668,267</u>	<u>91,628,398</u>	<u>771,304</u>	<u>366,604,423</u>
(11,688)	(12,220)	55,939	947,550
8,817,769	892,502	359,563	22,508,112
<u>\$ 8,806,081</u>	<u>\$ 880,282</u>	<u>\$ 415,502</u>	<u>\$ 23,455,662</u>

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# Statistical Section



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# Statistical Section

This part of the Fairfield 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.

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S2-S16</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>S18-S39</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>S41-S48</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>S49-S51</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>S52-S63</b>

**Note:** On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018, and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

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

Fairfield County, Ohio

**NET POSITION BY COMPONENT  
LAST TEN YEARS  
ACCRUAL BASIS OF ACCOUNTING**

	2025	2024 (8)	2023	2022
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 225,847,724	\$ 207,567,040	\$ 195,468,180	\$ 188,041,641
Restricted for:				
Capital Projects.....	3,193,038	3,025,371	6,148,598	754,317
Debt Service.....	-	-	-	-
Pension/OPEB (6).....	6,830,541	3,402,280	618,452	10,279,620
Other Purposes (11).....	-	-	1,985,597	1,976,895
County Management (10).....	176,020	138,681	-	-
Real Estate Assessment and Delinquencies.....	6,149,606	5,974,595	5,975,421	5,566,134
Road, Bridge, and Culvert Projects.....	11,655,247	12,046,740	11,503,333	12,222,017
Ditch Maintenance and Bateson Beach.....	2,863,761	2,552,865	2,262,114	2,119,763
Developmental Disabilities.....	37,645,132	39,906,796	39,286,761	35,230,573
Mental Health.....	12,596,253	17,544,100	16,434,476	15,850,986
Children Services and Children's Trust.....	2,860,409	1,679,086	1,444,842	7,058,514
Child, Adult, and Senior Protective Services.....	28,067,343	27,440,802	24,468,813	16,878,933
Child Support Enforcement.....	5,538,936	5,016,175	4,618,135	4,398,986
Community Services and Workforce Investment Act (5).....	2,276,192	1,922,454	1,829,555	2,410,908
Sheriff, Corrections, Probation, 9-1-1, Victims of Crime, and Emergency Management and Homeland Security Services (7)....	3,710,511	2,844,920	1,296,549	1,408,294
Juvenile Court, Youth, and Indigent Services.....	957,183	944,679	823,484	724,145
Opioid Settlement.....	3,091,182	2,149,362	1,742,171	-
Dog and Kennel Services.....	218,752	439,900	513,858	535,169
Community Development Block Grant and Home Grant.....	1,415,919	1,106,616	1,916,073	729,330
Economic Development Assistance.....	1,919,729	1,866,614	1,827,129	1,814,055
Court Computer and Recovery Services.....	2,411,698	2,206,076	2,163,750	1,923,572
Litter Enforcement (10).....	133,266	21,021	-	-
Reese-Peters Home (10).....	75,589	287	-	-
Board of Election Services (10).....	65,469	65,469	-	-
Court Services (10).....	100,825	77,401	-	-
Unclaimed Monies (10).....	84,840	106,941	-	-
Public Transit (9).....	1,116,844	432,155	-	-
Unrestricted.....	26,643,542	22,486,359	19,487,027	305,393
<b>Total Governmental Activities Net Position.....</b>	<b>387,645,551</b>	<b>362,964,785</b>	<b>341,814,318</b>	<b>310,229,245</b>
Business-Type Activities:				
Net Investment in Capital Assets.....	55,176,235	54,216,643	49,136,830	46,596,802
Restricted for:				
Capital Projects.....	-	2,046	57,579	57,579
Repairs and Replacements.....	500,000	-	-	-
Pension/OPEB (6).....	153,858	74,960	12,060	228,088
Debt Service.....	-	-	-	-
Unrestricted.....	47,222,858	43,080,825	39,129,178	34,749,065
<b>Total Business-Type Activities Net Position.....</b>	<b>103,052,951</b>	<b>97,374,474</b>	<b>88,335,647</b>	<b>81,631,534</b>
Primary Government:				
Net Investment in Capital Assets.....	281,023,959	261,783,683	244,605,010	234,638,443
Restricted for:				
Capital Projects.....	3,193,038	3,027,417	6,206,177	811,896
Repairs and Replacements.....	500,000	-	-	-
Debt Service.....	-	-	-	-
Pension/OPEB (6).....	6,984,399	3,477,240	630,512	10,507,708
Other Purposes.....	-	-	1,985,597	1,976,895
County Management (10).....	176,020	138,681	-	-
Real Estate Assessment and Delinquencies.....	6,149,606	5,974,595	5,975,421	5,566,134
Road, Bridge, and Culvert Projects.....	11,655,247	12,046,740	11,503,333	12,222,017
Ditch Maintenance and Bateson Beach.....	2,863,761	2,552,865	2,262,114	2,119,763
Developmental Disabilities.....	37,645,132	39,906,796	39,286,761	35,230,573
Mental Health.....	12,596,253	17,544,100	16,434,476	15,850,986
Children Services and Children's Trust.....	2,860,409	1,679,086	1,444,842	7,058,514
Child, Adult, and Senior Protective Services.....	28,067,343	27,440,802	24,468,813	16,878,933
Child Support Enforcement.....	5,538,936	5,016,175	4,618,135	4,398,986
Community Services and Workforce Investment Act (5).....	2,276,192	1,922,454	1,829,555	2,410,908
Sheriff, Corrections, Probation, 9-1-1, Victims of Crime, and Emergency Management and Homeland Security Services (7)....	3,710,511	2,844,920	1,296,549	1,408,294
Juvenile Court, Youth, and Indigent Services.....	957,183	944,679	823,484	724,145
Opioid Settlement.....	3,091,182	2,149,362	1,742,171	-
Dog and Kennel Services.....	218,752	439,900	513,858	535,169
Community Development Block Grant and Home Grant.....	1,415,919	1,106,616	1,916,073	729,330
Economic Development Assistance.....	1,919,729	1,866,614	1,827,129	1,814,055
Court Computer and Recovery Services.....	2,411,698	2,206,076	2,163,750	1,923,572
Litter Enforcement (10).....	133,266	21,021	-	-
Reese-Peters Home (10).....	75,589	287	-	-
Board of Election Services (10).....	65,469	65,469	-	-
Court Services (10).....	100,825	77,401	-	-
Unclaimed Monies (10).....	84,840	106,941	-	-
Public Transit (9).....	1,116,844	432,155	-	-
Unrestricted (Deficits).....	73,866,400	65,567,184	58,616,205	35,054,458
<b>Total Primary Government Net Position.....</b>	<b>\$ 490,698,502</b>	<b>\$ 460,339,259</b>	<b>\$ 430,149,965</b>	<b>\$ 391,860,779</b>

(1) Implemented GASB 75 in 2018 and restated net position in 2017.  
(2) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer was effective for 2018. See S1 for more details.  
(3) Implemented GASB 84 in 2019 and restated net position in 2018.  
(4) Implemented GASB 83 in 2020 and restated net position in 2019.  
(5) Prior to 2019 was combined with Other Purposes.  
(6) Prior to 2021 was combined with Unrestricted.  
(7) Years 2016 through 2020 was only Wireless 9-1-1. Sheriff Services was moved here from Other Purposes beginning in 2021. Years 2021 through 2024 was only Sheriff and 9-1-1 Services. Beginning in 2025, additional net positions were moved out of Other Purposes which were as follows: Corrections, Probation, Victims of Crime, and Emergency and Homeland Security Services.  
(8) Implemented GASB 100 and GASB 101 in 2024.  
(9) New in 2024 due to the transfer of operations from the City of Lancaster.  
(10) Prior to 2025, these were combined with Other Purposes.  
(11) Beginning in year 2025, Other Purposes net position was reclassified into more specific areas.



# Fairfield County, Ohio

## CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2025	2024 (4)	2023	2022
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive .....	\$ 10,880,340	\$ 10,378,522	\$ 9,911,109	\$ 9,051,242
Judicial .....	2,808,118	1,718,321	1,481,665	1,627,291
Public Safety .....	4,230,478	3,971,910	4,821,364	4,827,247
External Portion .....	687,629	636,664	741,083	529,690
Public Works .....	1,451,200	890,022	888,031	966,389
External Portion .....	439,403	363,249	364,426	260,517
Health .....	1,247,142	1,483,140	2,438,569	1,784,458
External Portion .....	585,739	519,334	522,971	-
Human Services .....	9,261,042	5,959,063	8,073,087	5,711,039
External Portion .....	135,191	110,930	119,362	96,480
Urban Redevelopment and Housing .....	33,626	13	21,184	24,797
Transportation (4) .....	2,260,020	715,926	-	-
Subtotal Charges for Services .....	<u>34,019,928</u>	<u>26,747,094</u>	<u>29,382,851</u>	<u>24,879,150</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive .....	267,684	400,360	793,775	3,238,001
Intergovernmental .....	-	1,611	25,738	-
Judicial .....	1,488,369	1,691,226	2,151,791	2,021,878
Public Safety .....	2,099,000	3,157,417	4,529,506	2,796,464
Intergovernmental .....	635,796	1,174,153	440,183	284,794
Public Works .....	8,172,135	7,850,055	12,882,275	8,225,175
Intergovernmental .....	-	2,160,260	412,216	486,611
Health .....	10,320,380	12,253,276	16,271,652	8,689,927
Intergovernmental .....	-	-	-	148,255
Human Services .....	19,986,814	23,234,198	18,052,000	18,649,776
Urban Redevelopment and Housing .....	58,390	306,931	33,097	790,837
Intergovernmental .....	1,196,060	142,482	1,646,517	12,729
Transportation (4) .....	2,555,568	1,114,868	-	-
Subtotal Operating Grants, Contributions, and Interest .....	<u>46,780,196</u>	<u>53,486,837</u>	<u>57,238,750</u>	<u>45,344,447</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive .....	361,333	3,804,683	893,490	1,848,257
Judicial .....	-	-	39,495	-
Public Safety .....	123,664	454,701	38,529	271,766
Public Works .....	2,953,772	5,130,227	3,060,844	2,723,772
Health .....	2,199,437	298,744	22,238	-
Human services .....	-	-	19,009	-
Transportation .....	144,924	-	-	-
Subtotal Capital Grants, Contributions, and Interest .....	<u>5,783,130</u>	<u>9,688,355</u>	<u>4,073,605</u>	<u>4,843,795</u>
<b>Total Governmental Activities Program Revenues.....</b>	<u><b>86,583,254</b></u>	<u><b>89,922,286</b></u>	<u><b>90,695,206</b></u>	<u><b>75,067,392</b></u>
Business-Type Activities:				
Charges for Services:				
Sewer .....	6,559,552	6,544,790	6,005,056	5,842,164
Water .....	4,919,943	4,877,877	4,385,586	4,207,660
Airport Fuel Operations (1) .....	-	-	-	-
Operating Grants, Contributions, and Interest:				
Sewer .....	250,000	-	-	-
Water .....	250,000	-	-	-
Capital Grants, Contributions, and Interest:				
Sewer .....	1,930,860	4,595,299	2,601,872	2,796,411
Water .....	1,300,589	2,143,778	2,140,234	2,709,770
<b>Total Business-Type Activities Program Revenues.....</b>	<u><b>15,210,944</b></u>	<u><b>18,161,744</b></u>	<u><b>15,132,748</b></u>	<u><b>15,556,005</b></u>
<b>Total Primary Government Program Revenues.....</b>	<u><b>\$ 101,794,198</b></u>	<u><b>\$ 108,084,030</b></u>	<u><b>\$ 105,827,954</b></u>	<u><b>\$ 90,623,397</b></u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) In 2024, the County had a transfer of operation from the City of Lancaster for a public transit system.

Table 2

	2021	2020	2019 (3)	2018 (2)(3)	2017	2016
\$	9,965,445	\$ 9,094,090	\$ 8,813,267	\$ 8,431,330	\$ 8,333,369	\$ 8,394,021
	1,447,444	1,428,762	1,482,597	1,375,155	1,163,915	838,575
	3,058,104	2,822,842	3,187,325	3,220,867	2,861,655	2,664,604
	572,011	604,482	597,281	517,820	629,017	-
	1,077,337	742,692	845,179	465,602	348,395	364,610
	260,786	312,486	312,371	242,854	267,226	-
	1,399,362	1,465,476	1,688,341	1,730,384	1,525,302	1,496,523
	-	-	-	-	-	-
	5,138,954	5,434,836	3,557,232	4,824,561	4,467,222	5,241,666
	97,904	46,105	54,922	76,268	60,275	-
	30,603	20	355	752	530	579
	-	-	-	-	202,808	120,761
	<u>23,047,950</u>	<u>21,951,791</u>	<u>20,538,870</u>	<u>20,885,593</u>	<u>19,859,714</u>	<u>19,121,339</u>
	339,768	823,796	67,350	1,441,039	2,369	164,186
	-	-	-	-	-	-
	1,804,620	1,705,156	1,582,978	1,182,320	1,747,748	1,255,921
	3,621,316	7,680,246	1,857,276	1,629,603	1,682,496	1,631,693
	622,199	324,855	369,557	207,129	108,828	255,070
	8,187,186	7,571,298	7,202,060	5,824,223	5,786,270	5,816,209
	-	-	-	-	-	-
	9,117,769	12,242,507	11,483,043	8,670,330	8,805,817	8,545,984
	-	-	-	-	-	-
	17,153,604	18,391,227	16,672,859	15,916,201	14,081,946	11,948,541
	502,569	105,265	109,410	1,431,412	239,909	1,123,783
	997,785	-	-	-	-	-
	-	-	-	-	3	3
	<u>42,346,816</u>	<u>48,844,350</u>	<u>39,344,533</u>	<u>36,302,257</u>	<u>32,455,386</u>	<u>30,741,390</u>
	-	-	-	60,000	-	-
	-	-	-	-	-	-
	34,450	76,113	-	115,575	-	-
	1,554,410	4,187,478	945,891	2,062,938	447,404	1,651,529
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	339,618	665,805
	<u>1,588,860</u>	<u>4,263,591</u>	<u>945,891</u>	<u>2,238,513</u>	<u>787,022</u>	<u>2,317,334</u>
	<u>66,983,626</u>	<u>75,059,732</u>	<u>60,829,294</u>	<u>59,426,363</u>	<u>53,102,122</u>	<u>52,180,063</u>
	5,732,350	5,564,320	5,130,566	4,875,550	4,141,432	3,999,097
	4,322,488	4,146,874	3,759,709	3,408,227	3,073,906	3,018,959
	-	-	-	-	269,335	313,112
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,230,524	1,522,102	1,657,264	2,227,792	846,107	1,494,915
	<u>1,040,130</u>	<u>1,230,158</u>	<u>1,009,951</u>	<u>1,789,762</u>	<u>2,332,059</u>	<u>945,935</u>
	<u>12,325,492</u>	<u>12,463,454</u>	<u>11,557,490</u>	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>
\$	<u>79,309,118</u>	<u>\$ 87,523,186</u>	<u>\$ 72,386,784</u>	<u>\$ 71,727,694</u>	<u>\$ 63,764,961</u>	<u>\$ 61,952,081</u>

(continued)

# Fairfield County, Ohio

## CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2025	2024 (8)	2023	2022
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive .....	\$ 26,366,842	\$ 24,480,820	\$ 24,531,128	\$ 19,412,105
Intergovernmental .....	1,486,183	2,124,907	1,854,779	1,601,310
Judicial .....	9,418,691	9,262,874	9,626,900	7,012,835
Public Safety .....	31,255,960	30,612,818	31,230,194	22,892,495
Intergovernmental .....	599,511	1,424,801	639,112	319,322
External Portion (4) .....	819,977	628,636	792,153	607,994
Public Works .....	17,142,614	17,694,566	16,173,562	14,582,668
Intergovernmental .....	54,547	2,133,306	939,929	486,611
External Portion (4) .....	523,975	358,669	389,540	299,030
Health .....	37,378,677	36,704,213	36,381,912	25,642,636
External Portion (4) .....	698,475	512,785	559,010	148,255
Human Services .....	44,672,415	39,181,705	40,609,583	32,625,160
External Portion (4) .....	161,211	109,531	127,587	110,743
Urban Redevelopment and Housing .....	323,229	506,380	448,174	16,400
Intergovernmental .....	602,448	715,083	52,902	263,449
Transportation (5) .....	4,860,958	1,128,691	311,507	325,102
Interest .....	1,083,434	1,124,663	1,091,044	1,068,778
Total Governmental Activities Expenses.....	<u>177,449,147</u>	<u>168,704,448</u>	<u>165,759,016</u>	<u>127,414,893</u>
Business-Type Activities:				
Sewer .....	5,140,948	4,701,890	4,373,663	4,104,395
Water .....	4,503,877	4,279,501	4,121,720	3,647,106
Airport Fuel Operations (1) .....	-	-	-	-
Total Business-Type Activities Expenses.....	<u>9,644,825</u>	<u>8,981,391</u>	<u>8,495,383</u>	<u>7,751,501</u>
Total Primary Government Program Expenses.....	<u>187,093,972</u>	<u>177,685,839</u>	<u>174,254,399</u>	<u>135,166,394</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities .....	(90,865,893)	(78,782,162)	(75,063,810)	(52,347,501)
Business-Type Activities .....	<u>5,566,119</u>	<u>9,180,353</u>	<u>6,637,365</u>	<u>7,804,504</u>
Total Primary Government Net (Expense) Revenue .....	<u>\$ (85,299,774)</u>	<u>\$ (69,601,809)</u>	<u>\$ (68,426,445)</u>	<u>\$ (44,542,997)</u>

(1) This fund was closed in 2018.

(2) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(5) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses were not used.

Then in 2024, the County received a transfer of operation from the City of Lancaster for a public transit system.

(6) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(7) Implemented GASB 83 in 2020 and restated 2019 activity.

(8) Implemented GASB 100 and GASB 101 in 2024.

(Continued)

Table 2

<u>2021</u>	<u>2020 (7)</u>	<u>2019 (3)(7)</u>	<u>2018 (2)(3)(6)</u>	<u>2017</u>	<u>2016</u>
\$ 13,245,603	\$ 18,221,816	\$ 19,695,531	\$ 18,671,259	\$ 16,677,471	\$ 15,506,679
1,526,078	1,811,142	2,361,477	2,369,951	2,034,601	1,927,937
4,753,343	7,791,342	8,468,554	7,732,831	8,133,551	7,499,166
14,608,881	25,766,807	27,202,067	24,920,310	24,909,645	19,063,913
767,847	365,161	394,013	221,621	211,978	287,873
550,599	588,369	592,073	558,145	565,168	-
12,086,624	13,572,530	13,706,603	12,516,225	12,698,739	12,777,181
-	-	-	-	-	-
251,024	304,157	309,647	261,766	240,101	-
20,921,971	27,892,750	27,815,291	24,988,893	23,580,852	23,757,315
-	-	-	-	-	-
24,375,582	33,755,959	32,870,167	30,703,562	27,734,143	26,632,756
94,239	44,876	54,443	82,207	54,156	-
216,103	154,410	58,925	299,936	334,045	389,390
659,795	813,729	394,436	561,300	123,839	550,295
325,641	321,951	280,995	-	461,105	483,836
1,120,985	1,178,392	1,348,832	1,413,208	1,453,296	1,527,436
<u>95,504,315</u>	<u>132,583,391</u>	<u>135,553,054</u>	<u>125,301,214</u>	<u>119,212,690</u>	<u>110,403,777</u>
3,489,485	4,200,989	4,342,334	4,000,837	3,621,081	3,488,370
3,084,967	3,664,568	3,647,143	3,742,892	3,425,449	2,905,427
-	-	-	-	249,217	296,091
<u>6,574,452</u>	<u>7,865,557</u>	<u>7,989,477</u>	<u>7,743,729</u>	<u>7,295,747</u>	<u>6,689,888</u>
<u>102,078,767</u>	<u>140,448,948</u>	<u>143,542,531</u>	<u>133,044,943</u>	<u>126,508,437</u>	<u>117,093,665</u>
(28,520,689)	(57,523,659)	(74,723,760)	(65,874,851)	(66,110,568)	(58,223,714)
<u>5,751,040</u>	<u>4,597,897</u>	<u>3,568,013</u>	<u>4,557,602</u>	<u>3,367,092</u>	<u>3,082,130</u>
<u>\$ (22,769,649)</u>	<u>\$ (52,925,762)</u>	<u>\$ (71,155,747)</u>	<u>\$ (61,317,249)</u>	<u>\$ (62,743,476)</u>	<u>\$ (55,141,584)</u>

(continued)

# Fairfield County, Ohio

## CHANGES IN NET POSITION

### LAST TEN YEARS

#### ACCRUAL BASIS OF ACCOUNTING

	<u>2025</u>	<u>2024 (4)</u>	<u>2023</u>	<u>2022</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes .....	\$ 14,271,904	\$ 13,761,349	\$ 13,606,670	\$ 11,054,247
Public Works .....	1,652,134	1,622,468	1,608,364	1,553,249
Health .....	24,797,686	24,363,511	24,181,086	23,327,629
Human Services .....	12,736,836	11,033,376	10,814,323	10,456,442
Permissive Real Property Transfer Taxes				
Levied for General Purposes .....	3,425,593	3,468,607	3,292,857	3,709,119
Permissive Motor Vehicle License Tax .....	2,852,809	2,819,774	2,786,885	2,746,938
Lodging Tax Levied for Public Works .....	718,443	652,935	662,728	545,607
Sales Taxes Levied for				
General Purposes .....	31,622,873	29,953,532	29,605,768	29,324,856
Payment in Lieu of Taxes .....	-	10,220	527,713	-
Grants and Entitlements Not				
Restricted to Specific Programs.....	6,396,949	5,780,696	5,721,078	5,631,973
Unrestricted Investment Earnings				
and Other Interest .....	15,161,246	12,171,566	12,677,792	(5,010,888)
Unrestricted Donations .....	78,710	79,037	1,100	1,325
Gain on Sale of Capital Assets .....	-	-	-	43,682
Other .....	1,831,476	2,151,434	1,162,519	1,295,708
Total Governmental Activities.....	<u>115,546,659</u>	<u>107,868,505</u>	<u>106,648,883</u>	<u>84,679,887</u>
Business-Type Activities:				
Unrestricted Investment Earnings				
and Other Interest .....	67,841	62,893	61,700	26,495
Gain on Sale of Capital Assets .....	41,307	25,655	-	-
Other .....	3,210	82,362	5,048	116,596
Total Business-Type Activities.....	<u>112,358</u>	<u>170,910</u>	<u>66,748</u>	<u>143,091</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>115,659,017</u>	<u>108,039,415</u>	<u>106,715,631</u>	<u>84,822,978</u>
<b>Increase (Decrease) Before Transfers and Special Items</b>				
Governmental Activities.....	24,680,766	29,086,343	31,585,073	32,332,386
Business-Type Activities.....	<u>5,678,477</u>	<u>9,351,263</u>	<u>6,704,113</u>	<u>7,947,595</u>
Total Primary Government Increase Before Transfers and Special Items.....	<u>30,359,243</u>	<u>38,437,606</u>	<u>38,289,186</u>	<u>40,279,981</u>
<b>Transfer In (Out)</b>				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	-	-	-	-
<b>Special Items</b>				
Governmental Activities.....	-	(152,647)	-	-
Business-Type Activities.....	-	-	-	-
<b>Increase (Decrease) After Transfers and Special Items</b>				
Governmental Activities.....	24,680,766	28,933,696	31,585,073	32,332,386
Business-Type Activities.....	<u>5,678,477</u>	<u>9,351,263</u>	<u>6,704,113</u>	<u>7,947,595</u>
Total Primary Government Increase After Transfers and Special Items.....	<u>\$ 30,359,243</u>	<u>\$ 38,284,959</u>	<u>\$ 38,289,186</u>	<u>\$ 40,279,981</u>

(1) The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

(2) Implemented GASB 84 in 2019 and restated 2018 activity.

(3) Implemented GASB 83 in 2020 and restated 2019 activity.

(4) Implemented GASB 100 and GASB 101 in 2024.

(Continued)

Table 2

<u>2021</u>	<u>2020 (3)</u>	<u>2019 (2)(3)</u>	<u>2018 (1)(2)</u>	<u>2017</u>	<u>2016</u>
\$ 10,807,394	\$ 10,378,591	\$ 8,766,303	\$ 8,410,017	\$ 8,417,609	\$ 8,018,280
1,545,943	1,486,050	1,395,077	1,349,363	1,352,194	1,337,916
23,226,538	22,664,011	17,505,537	16,846,700	16,881,153	16,846,479
10,418,821	10,023,054	8,565,838	8,145,287	4,881,778	4,553,594
3,895,806	2,919,274	2,449,670	2,273,302	2,346,583	2,015,276
2,859,874	2,523,033	2,599,555	1,804,258	1,715,925	1,711,002
509,171	350,813	519,326	640,422	230,028	223,961
28,007,981	23,335,206	22,709,068	21,669,518	21,924,548	21,196,300
-	-	-	-	-	-
5,387,573	4,244,598	4,434,958	4,511,885	5,397,005	4,030,433
(524,176)	1,676,646	3,592,037	1,782,378	995,494	467,370
22,693	3,540	3,500	-	-	200
16,236	-	-	-	-	-
7,902,683	3,521,718	1,635,634	1,412,452	977,128	1,102,121
<u>94,076,537</u>	<u>83,126,534</u>	<u>74,176,503</u>	<u>68,845,582</u>	<u>65,119,445</u>	<u>61,502,932</u>
3,828	17,659	18,763	25,554	12,276	8,066
9,961	2,726	5,336	-	-	-
202,894	36,251	25,962	108,183	22,240	18,794
<u>216,683</u>	<u>56,636</u>	<u>50,061</u>	<u>133,737</u>	<u>34,516</u>	<u>26,860</u>
<u>94,293,220</u>	<u>83,183,170</u>	<u>74,226,564</u>	<u>68,979,319</u>	<u>65,153,961</u>	<u>61,529,792</u>
65,555,848	25,602,875	(547,257)	2,970,731	(991,123)	3,279,218
<u>5,967,723</u>	<u>4,654,533</u>	<u>3,618,074</u>	<u>4,691,339</u>	<u>3,401,608</u>	<u>3,108,990</u>
<u>71,523,571</u>	<u>30,257,408</u>	<u>3,070,817</u>	<u>7,662,070</u>	<u>2,410,485</u>	<u>6,388,208</u>
-	-	-	127,795	-	-
-	-	-	(127,795)	-	-
-	-	-	(89,607)	-	-
-	-	-	(84,552)	-	-
65,555,848	25,602,875	(547,257)	3,008,919	(991,123)	3,279,218
<u>5,967,723</u>	<u>4,654,533</u>	<u>3,618,074</u>	<u>4,478,992</u>	<u>3,401,608</u>	<u>3,108,990</u>
<u>\$ 71,523,571</u>	<u>\$ 30,257,408</u>	<u>\$ 3,070,817</u>	<u>\$ 7,487,911</u>	<u>\$ 2,410,485</u>	<u>\$ 6,388,208</u>

# Fairfield County, Ohio

## PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	<b>2025</b>	<b>2024 (5)</b>	<b>2023</b>	<b>2022</b>
<b>Governmental Activities:</b>				
<b>General Government:</b>				
Legislative and Executive .....	\$ 11,509,357	\$ 14,583,565	\$ 11,598,374	\$ 14,137,500
Intergovernmental .....	-	1,611	25,738	-
Judicial .....	4,296,487	3,409,547	3,672,951	3,649,169
Public Safety.....	6,453,142	7,584,028	9,389,399	7,895,477
Intergovernmental .....	635,796	1,174,153	440,183	284,794
External Portion (2) .....	687,629	636,664	741,083	529,690
Public Works .....	12,577,107	13,870,304	16,831,150	11,915,336
Intergovernmental .....	-	2,160,260	412,216	486,611
External Portion (2) .....	439,403	363,249	364,426	260,517
Health .....	13,766,959	14,035,160	18,732,459	10,474,385
External Portion (2) .....	585,739	519,334	522,971	148,255
Human Services .....	29,247,856	29,193,261	26,144,096	24,360,815
External Portion (2) .....	135,191	110,930	119,362	96,480
Urban Redevelopment and Housing .....	92,016	306,944	54,281	815,634
Intergovernmental .....	1,196,060	142,482	1,646,517	12,729
Transportation (4) .....	4,960,512	1,830,794	-	-
<b>Total Governmental Activities</b>	<b>86,583,254</b>	<b>89,922,286</b>	<b>90,695,206</b>	<b>75,067,392</b>
<b>Business-Type Activities:</b>				
Sewer.....	8,740,412	11,140,089	8,606,928	8,638,575
Water.....	6,470,532	7,021,655	6,525,820	6,917,430
Airport Fuel Operations (1).....	-	-	-	-
<b>Total Business-Type Activities:</b>	<b>15,210,944</b>	<b>18,161,744</b>	<b>15,132,748</b>	<b>15,556,005</b>
<b>Total Primary Government.....</b>	<b>\$ 101,794,198</b>	<b>\$ 108,084,030</b>	<b>\$ 105,827,954</b>	<b>\$ 90,623,397</b>

(1) This fund was closed in 2018.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(3) Implemented GASB 84 in 2019 and restated 2018 activity.

(4) In 2024, the County had a transfer of operations from the City of Lancaster for a public transit system

(5) Implemented GASB 100 and GASB 101 in 2024.

Table 3

	<b>2021</b>	<b>2020</b>	<b>2019 (3)</b>	<b>2018 (3)</b>	<b>2017</b>	<b>2016</b>
\$	10,305,213	\$ 9,917,886	\$ 8,880,617	\$ 9,932,369	\$ 8,335,738	\$ 8,558,207
	-	-	-	-	-	-
	3,252,064	3,133,918	3,065,575	2,557,475	2,911,663	2,094,496
	6,713,870	10,579,201	5,044,601	4,966,045	4,544,151	4,296,297
	622,199	324,855	369,557	207,129	108,828	255,070
	572,011	604,482	597,281	517,820	629,017	-
	10,818,933	12,501,468	8,993,130	8,352,763	6,582,069	7,832,348
	-	-	-	-	-	-
	260,786	312,486	312,371	242,854	267,226	-
	10,517,131	13,707,983	13,171,384	10,400,714	10,331,119	10,042,507
	-	-	-	-	-	-
	22,292,558	23,826,063	20,230,091	20,740,762	18,549,168	17,190,207
	97,904	46,105	54,922	76,268	60,275	-
	533,172	105,285	109,765	1,432,164	240,439	1,124,362
	997,785	-	-	-	-	-
	-	-	-	-	542,429	786,569
	<u>66,983,626</u>	<u>75,059,732</u>	<u>60,829,294</u>	<u>59,426,363</u>	<u>53,102,122</u>	<u>52,180,063</u>
	6,962,874	7,086,422	6,787,830	7,103,342	4,987,539	5,494,012
	5,362,618	5,377,032	4,769,660	5,197,989	5,405,965	3,964,894
	-	-	-	-	269,335	313,112
	<u>12,325,492</u>	<u>12,463,454</u>	<u>11,557,490</u>	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>
\$	<u>79,309,118</u>	<u>87,523,186</u>	<u>72,386,784</u>	<u>71,727,694</u>	<u>63,764,961</u>	<u>61,952,081</u>

# Fairfield County, Ohio

## FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS MODIFIED ACCRUAL BASIS OF ACCOUNTING

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>General Fund:</b>				
Nondisposable.....	\$ 1,241,814	\$ 1,295,029	\$ 1,103,054	\$ 1,608,088
Committed.....	1,566,364	1,563,461	1,312,808	585,667
Assigned.....	4,152,121	4,304,310	1,652,580	4,623,679
Unassigned.....	<u>63,600,462</u>	<u>51,576,403</u>	<u>46,573,248</u>	<u>32,556,822</u>
Total General Fund.....	<u>70,560,761</u>	<u>58,739,203</u>	<u>50,641,690</u>	<u>39,374,256</u>
<b>All Other Governmental Funds:</b>				
Nondisposable.....	\$ 829,921	\$ 696,188	\$ 710,698	\$ 563,219
Restricted.....	121,748,031	126,444,512	118,446,530	104,216,141
Committed.....	3,788,887	7,295,225	3,735,380	2,924,094
Assigned.....	3,577,194	3,401,395	5,438,072	2,353,627
Unassigned (Deficits).....	<u>(274,999)</u>	<u>(971,439)</u>	<u>(416,047)</u>	<u>(36,975)</u>
Total All Other Governmental Funds.....	<u>129,669,034</u>	<u>136,865,881</u>	<u>127,914,633</u>	<u>110,020,106</u>
Total Governmental Funds.....	<u>\$ 200,229,795</u>	<u>\$ 195,605,084</u>	<u>\$ 178,556,323</u>	<u>\$ 149,394,362</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 84 in 2019 which restated 2018.

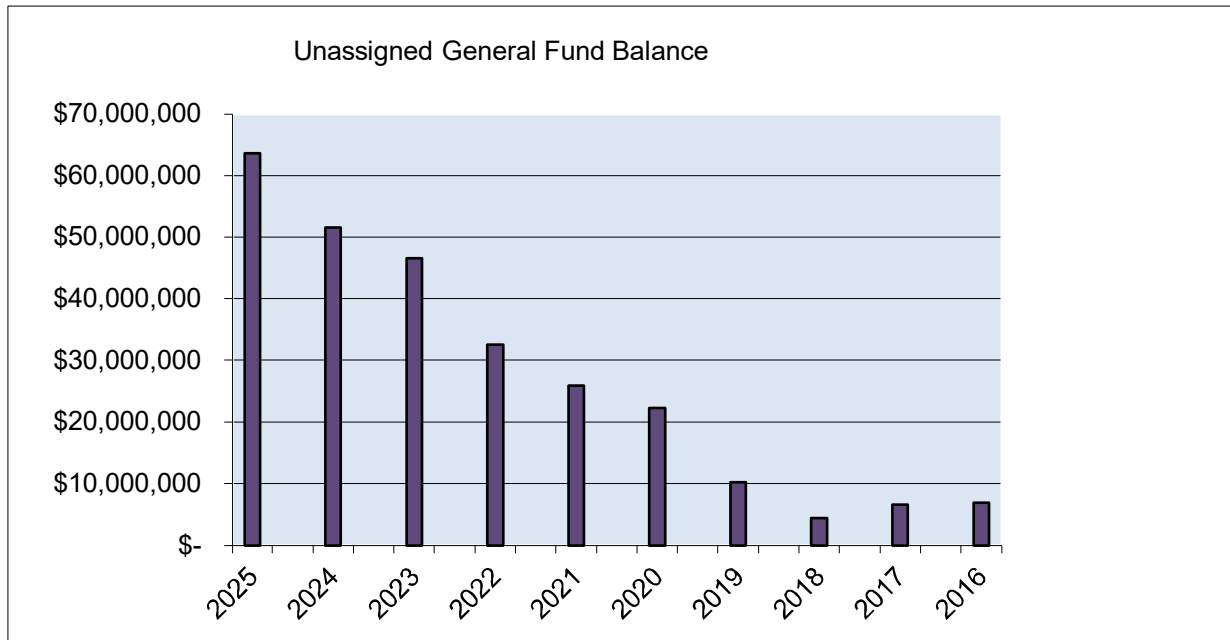


Table 4

<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
\$ 2,373,976	\$ 941,530	\$ 1,732,547	\$ 1,863,319	\$ 1,984,707	\$ 4,287,882
648,200	660,367	751,028	1,129,613	728,431	551,985
7,665,887	11,519,127	10,036,673	10,975,142	9,676,026	7,180,590
25,895,566	22,274,866	10,225,104	4,343,490	6,548,222	6,893,414
<u>36,583,629</u>	<u>35,395,890</u>	<u>22,745,352</u>	<u>18,311,564</u>	<u>18,937,386</u>	<u>18,913,871</u>
\$ 577,930	\$ 525,803	\$ 861,962	\$ 822,820	\$ 728,810	\$ 1,167,044
97,871,967	76,850,368	61,483,039	55,586,553	47,629,813	45,513,857
8,834,162	1,107,774	2,523,898	2,124,823	963,650	9,019,927
11,924	224,505	185,504	437,739	561,534	355,897
(441,674)	(146,854)	(906,601)	(1,236,714)	(1,051,823)	(1,198,788)
<u>106,854,309</u>	<u>78,561,596</u>	<u>64,147,802</u>	<u>57,735,221</u>	<u>48,831,984</u>	<u>54,857,937</u>
<u>\$ 143,437,938</u>	<u>\$ 113,957,486</u>	<u>\$ 86,893,154</u>	<u>\$ 76,046,785</u>	<u>\$ 67,769,370</u>	<u>\$ 73,771,808</u>

# Fairfield County, Ohio

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN YEARS MODIFIED ACCRUAL BASIS OF ACCOUNTING

	2025	2024	2023	2022
<b>REVENUES</b>				
Property Taxes.....	\$ 53,590,847	\$ 51,640,678	\$ 49,838,059	\$ 45,973,437
Permissive Real Property Transfer Taxes.....	3,425,593	3,468,607	3,292,857	3,709,119
Lodging Taxes.....	718,852	666,533	648,829	545,334
Sales Taxes.....	31,504,773	29,671,616	29,613,699	29,241,952
Payment in Lieu of Taxes.....	-	10,220	527,713	-
Charges for Services.....	29,070,583	22,880,636	23,904,134	22,397,991
Licenses and Permits.....	516,643	677,267	651,827	656,620
Permissive Motor Vehicle License Tax.....	2,852,809	2,819,774	2,786,885	2,746,938
Fines, Forfeitures, and Settlements.....	686,066	917,941	861,255	389,215
Intergovernmental.....	58,698,741	68,660,777	65,647,854	55,908,492
Special Assessments.....	361,662	379,460	378,269	278,661
Housing Rehabilitation.....	33,376	-	21,184	24,740
Investment Earnings and Other Interest.....	15,172,723	12,052,670	12,216,983	(5,188,967)
Rent and Leases.....	619,826	497,222	517,602	425,352
Donations.....	238,285	203,872	122,290	134,819
Other.....	1,280,016	1,714,797	1,138,281	1,275,122
<b>Total Revenues.....</b>	<b>198,770,795</b>	<b>196,262,070</b>	<b>192,167,721</b>	<b>158,518,825</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	25,351,381	23,093,165	24,059,927	25,405,149
Judicial .....	9,014,074	9,080,017	9,045,194	7,789,090
Public Safety .....	29,703,888	29,007,349	28,170,275	26,104,333
Public Works .....	13,774,008	14,940,517	13,648,978	13,280,404
Health .....	45,849,963	36,853,884	38,759,077	29,175,701
Human Services .....	43,543,338	38,588,606	38,836,214	34,899,219
Urban Redevelopment and Housing .....	323,229	410,011	448,174	16,400
Transportation .....	4,383,039	2,003,370	-	-
Other .....	184,451	2,146,048	24,945	137,796
Intergovernmental.....	2,742,689	6,398,099	3,486,722	2,818,947
Capital Outlay.....	17,295,919	14,183,272	6,985,386	9,862,435
Debt Service:				
Principal Retirement .....	2,031,242	2,351,877	2,203,989	2,773,794
Current Refunding Note Principal .....	-	-	-	-
Payment to Refunded Bond Escrow Agent .....	-	-	-	-
Interest .....	1,155,824	1,244,264	1,068,970	1,083,586
Issuance Costs .....	-	-	41,752	-
<b>Total Expenditures.....</b>	<b>195,353,045</b>	<b>180,300,479</b>	<b>166,779,603</b>	<b>153,346,854</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>3,417,750</b>	<b>15,961,591</b>	<b>25,388,118</b>	<b>5,171,971</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	20,378	8,092	54,032	137,770
Inception of Lease (1).....	459,685	180,489	273,548	646,683
Inception of Subscription.....	726,898	139,311	404,263	-
Loans Issued.....	-	-	-	-
Refunding Bonds Issued.....	-	-	-	-
General Obligation Bonds Issued.....	-	-	3,042,000	-
Bond Anticipation Note Issued.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on General Obligation Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Transfers In.....	15,680,304	12,481,140	14,021,548	13,928,023
Transfers Out.....	(15,680,304)	(12,481,140)	(14,021,548)	(13,928,023)
<b>Total Other Financing Sources (Uses).....</b>	<b>1,206,961</b>	<b>327,892</b>	<b>3,773,843</b>	<b>784,453</b>
Special Items.....	-	759,278	-	-
<b>Net Change in Fund Balances.....</b>	<b>\$ 4,624,711</b>	<b>\$ 17,048,761</b>	<b>\$ 29,161,961</b>	<b>\$ 5,956,424</b>
Debt Service as a Percentage of				
Noncapital Expenditures .....	2.0%	2.3%	2.2%	2.9%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(1) GASB 87 for years 2022-2024 is Inception of Lease while prior years were considered Inception of Capital Lease.

Table 5

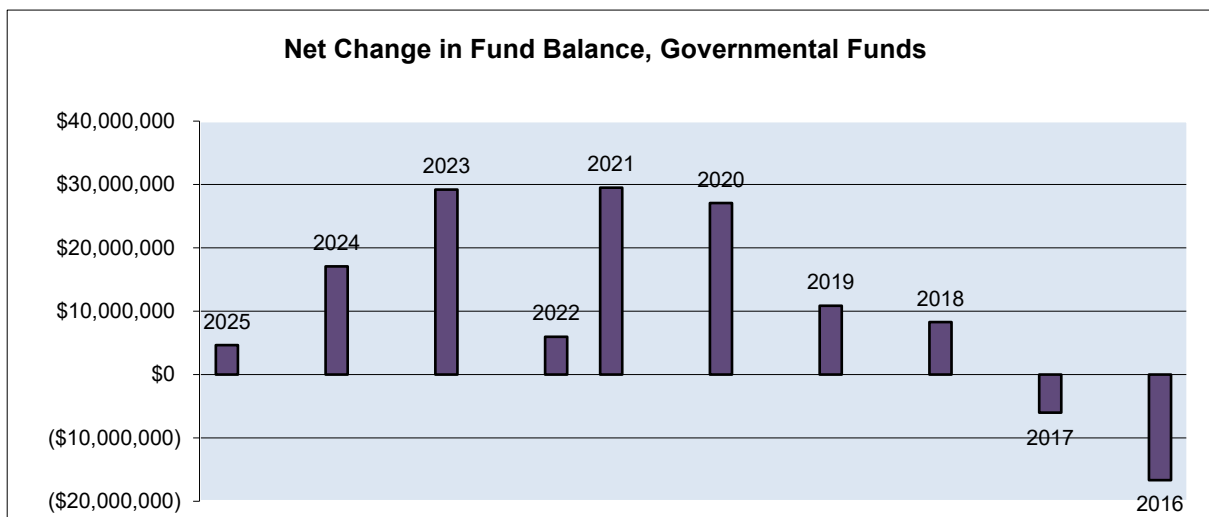
2021	2020	2019	2018	2017	2016
\$ 45,316,720	\$ 44,536,601	\$ 36,319,915	\$ 34,983,003	\$ 31,326,704	\$ 30,847,585
3,895,806	2,919,274	2,449,670	2,273,302	2,346,583	2,015,276
509,171	350,813	519,326	640,422	230,028	223,961
27,651,710	23,353,927	22,570,707	21,731,824	21,767,384	21,304,985
-	-	-	-	-	-
20,433,174	19,324,988	17,264,974	18,471,921	17,084,821	17,673,203
749,257	811,004	762,689	803,781	597,328	652,276
2,859,874	2,523,033	2,599,555	1,804,258	1,715,925	1,711,002
354,035	364,537	747,056	395,694	388,417	375,720
50,394,346	55,489,307	46,078,598	40,624,529	37,586,529	38,736,220
229,506	231,943	132,400	161,260	115,235	115,469
30,603	-	-	-	-	-
(465,489)	1,759,720	3,677,975	1,825,095	1,056,041	604,498
367,509	407,776	403,293	479,665	732,815	721,383
136,274	196,357	120,338	101,183	114,596	120,700
982,666	3,238,441	1,446,082	1,462,059	946,439	1,092,684
153,445,162	155,507,721	135,092,578	125,757,996	116,008,845	116,194,962
18,178,495	17,627,628	18,611,302	17,677,173	15,275,900	14,821,518
7,123,583	7,130,645	7,366,716	7,040,462	7,448,649	7,235,128
24,287,994	22,553,750	21,181,926	21,098,707	20,580,867	18,421,428
11,341,784	8,688,643	10,620,659	8,685,983	9,828,966	9,292,357
26,660,483	26,519,966	25,173,374	23,648,297	22,725,008	22,957,311
30,894,642	32,602,688	29,815,590	28,865,079	25,968,564	25,728,277
216,103	154,410	56,235	299,814	333,340	389,198
-	-	58,195	14,155	273,051	331,215
87,418	124,180	16,911	12,056	-	-
2,953,720	2,990,032	3,149,926	3,152,872	2,370,418	2,766,105
4,926,954	7,135,927	4,632,926	4,245,059	13,565,992	27,485,353
2,559,935	2,549,110	2,387,273	2,466,941	2,330,527	2,552,413
-	815,440	-	-	-	-
-	205,000	-	-	-	-
1,003,915	1,149,709	1,312,242	1,376,323	1,416,963	1,490,887
161,957	63,587	-	8,500	-	-
130,396,983	130,310,715	124,383,275	118,591,421	122,118,245	133,471,190
23,048,179	25,197,006	10,709,303	7,166,575	(6,109,400)	(17,276,228)
48,826	60,146	75,684	85,383	106,962	68,169
34,730	110,712	61,382	65,064	-	16,862
-	-	-	-	-	-
-	-	-	-	-	500,000
6,605,000	6,303,000	-	-	-	-
5,870,000	829,000	-	1,010,000	-	-
-	815,440	-	-	-	-
444,103	-	-	-	-	-
383,467	-	-	-	-	-
(6,953,853)	(6,250,972)	-	-	-	-
14,481,513	7,248,713	9,213,866	8,424,697	7,422,835	6,355,266
(14,481,513)	(7,248,713)	(9,213,866)	(8,384,697)	(7,422,835)	(6,355,266)
6,432,273	1,867,326	137,066	1,200,447	106,962	585,031
-	-	-	(89,607)	-	-
\$ 29,480,452	\$ 27,064,332	\$ 10,846,369	\$ 8,277,415	\$ (6,002,438)	\$ (16,691,197)
3.0%	4.0%	3.3%	3.5%	3.6%	3.9%

(continued)

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
MODIFIED ACCRUAL BASIS OF ACCOUNTING**

**(Continued)**

*Table 5*



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# Fairfield County, Ohio

## ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b><u>Real Property</u></b>				
Residential/Agriculture.....	\$ 5,024,901,680	\$ 4,895,164,400	\$ 4,792,712,150	\$ 3,707,042,480
Commercial/Industrial/Public Utility/Mineral.....	550,025,090	557,606,630	566,157,440	540,347,980
Assessed Valuation.....	5,574,926,770	5,452,771,030	5,358,869,590	4,247,390,460
Estimated True Value .....	15,928,362,200	15,579,345,800	15,311,055,971	12,135,401,314
<b><u>Public Utility</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	514,466,300	488,771,850	477,227,550	451,397,760
Estimated True Value .....	2,057,865,200	1,955,087,400	1,908,910,200	1,805,591,040
<b><u>Total</u></b>				
Assessed Valuation.....	6,089,393,070	5,941,542,880	5,836,097,140	4,698,788,220
Estimated True Value .....	17,986,227,400	17,534,433,200	17,219,966,171	13,940,992,354
Assessed Value Ratio.....	33.86%	33.89%	33.89%	33.70%
Weighted Average Tax Rate.....	\$ 9.437917	\$ 9.222295	\$ 9.225094	\$ 10.643045

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Fairfield County Auditor's Office

Table 6

2021	2020	2019	2018	2017	2016
\$ 3,616,603,130	\$ 3,549,030,470	\$ 2,972,953,080	\$ 2,926,358,960	\$ 2,877,204,520	\$ 2,702,516,210
538,820,950	532,714,160	515,927,560	513,166,410	502,901,190	507,943,060
4,155,424,080	4,081,744,630	3,488,880,640	3,439,525,370	3,380,105,710	3,210,459,270
11,872,640,229	11,662,127,514	9,968,230,400	9,827,215,343	9,657,444,886	9,172,740,771
416,127,020	387,781,460	271,731,780	242,810,030	231,390,590	219,116,700
1,664,508,080	1,551,125,840	1,086,927,120	971,240,120	925,562,360	876,466,800
4,571,551,100	4,469,526,090	3,760,612,420	3,682,335,400	3,611,496,300	3,429,575,970
13,537,148,309	13,213,253,354	11,055,157,520	10,798,455,463	10,583,007,246	10,049,207,571
33.77%	33.83%	34.02%	34.10%	34.13%	34.13%
\$ 10.668035	\$ 10.669907	\$ 10.443462	\$ 10.445650	\$ 9.457637	\$ 9.758453

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Unvoted Millage</b>				
Operating.....	\$ 2.600000	\$ 2.600000	\$ 2.600000	\$ 2.600000
<b>Voted Millage - By Levy</b>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.434712	0.436522	0.437276	0.555446
Commercial/Industrial/Public Utility/Mineral Real.....	0.714088	0.717237	0.705744	0.723855
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
2019 ADAMHS.....				
Residential/Agricultural Real.....	0.659393	0.662140	0.663284	0.842531
Commercial/Industrial/Public Utility/Mineral Real.....	0.982095	0.986426	0.970618	0.995527
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
1998 BDD.....				
Residential/Agricultural Real.....	0.488659	0.490694	0.491542	0.624377
Commercial/Industrial/Public Utility/Mineral Real.....	0.807964	0.811527	0.798522	0.819014
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.159232	1.164060	1.166070	1.481190
Commercial/Industrial/Public Utility/Mineral Real.....	1.904236	1.912634	1.881984	1.930280
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2015 BDD.....				
Residential/Agricultural Real.....	1.148367	1.153151	1.155144	1.467311
Commercial/Industrial/Public Utility/Mineral Real.....	1.816875	1.824888	1.795643	1.841725
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	1.850000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.265398	0.266504	0.266965	0.339110
Commercial/Industrial/Public Utility/Mineral Real.....	0.450367	0.452353	0.445104	0.456527
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Senior Services.....				
Residential/Agricultural Real.....	-	0.306945	0.307476	0.390568
Commercial/Industrial/Public Utility/Mineral Real.....	-	0.493213	0.485309	0.497764
General Business/Public Utility Personal.....	-	0.500000	0.500000	0.500000
2019 Senior Services.....				
Residential/Agricultural Real.....	-	0.198642	0.198985	0.252759
Commercial/Industrial/Public Utility/Mineral Real.....	-	0.295927	0.291185	0.298658
General Business/Public Utility Personal.....	-	0.300000	0.300000	0.300000
2024 Senior Services.....				
Residential/Agricultural Real.....	0.796680	-	-	-
Commercial/Industrial/Public Utility/Mineral Real.....	0.796487	-	-	-
General Business/Public Utility Personal.....	0.800000	-	-	-
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.611344	0.613891	0.614951	0.781136
Commercial/Industrial/Public Utility/Mineral Real.....	0.982095	0.986426	0.970618	0.995527
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.655728	0.658459	0.659596	0.837847
Commercial/Industrial/Public Utility/Mineral Real.....	0.982095	0.986426	0.970618	0.995527
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
<b>Total Voted Millage - By Type of Property</b>				
Residential/Agricultural Real.....	6.219513	5.951008	5.961289	7.572275
Commercial/Industrial/Public Utility/Mineral Real.....	9.436302	9.467057	9.315345	9.554404
General Business/Public Utility Personal.....	10.100000	10.100000	10.100000	10.100000
<b>Total Millage By Type of Property</b>				
Residential/Agricultural Real.....	8.819513	8.551008	8.561289	10.172275
Commercial/Industrial/Public Utility/Mineral Real.....	12.036302	12.067057	11.915345	12.154404
General Business/Public Utility Personal.....	12.700000	12.700000	12.700000	12.700000
Total Direct Rate .....	<u>\$ 9.437917</u>	<u>\$ 9.222295</u>	<u>\$ 9.225094</u>	<u>\$ 10.643045</u>

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

Table 7

2021	2020	2019	2018	2017	2016
\$ 2.600000	\$ 2.600000	\$ 2.600000	\$ 2.600000	\$ 2.600000	\$ 2.600000
0.557949	0.559076	0.659260	0.660895	0.662945	0.699564
0.727107	0.723515	0.716212	0.706793	0.702735	0.705599
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.846327	0.848035	-	-	-	-
1.000000	1.000000	-	-	-	-
1.000000	1.000000	-	-	-	-
0.627190	0.628456	0.741072	0.742909	0.745213	0.786377
0.822694	0.818629	0.810365	0.799708	0.795116	0.798358
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.487864	1.490868	1.758026	1.762386	1.767852	1.865504
1.938952	1.929374	1.909898	1.884780	1.873960	1.881598
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.473923	1.476898	1.741551	1.745869	1.751284	1.848022
1.850000	1.850000	1.850000	1.850000	1.842489	1.850000
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
0.340638	0.341325	0.402489	0.403487	0.404739	0.427096
0.458578	0.456312	0.451706	0.445765	0.443206	0.445013
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.392328	0.393120	0.463565	0.464715	0.466156	0.491906
0.500000	0.500000	0.500000	0.500000	0.497970	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.253898	0.254411	-	-	-	-
0.300000	0.300000	-	-	-	-
0.300000	0.300000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
0.784655	0.786239	0.927130	0.929429	0.932312	0.983811
1.000000	1.000000	1.000000	1.000000	0.995940	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.841622	0.843321	0.994441	0.996907	-	-
1.000000	1.000000	1.000000	1.000000	-	-
1.000000	1.000000	1.000000	1.000000	-	-
7.606394	7.621749	7.687534	7.706597	6.730501	7.102280
9.597331	9.577830	8.238181	8.187046	7.151416	7.180568
10.100000	10.100000	8.800000	8.800000	7.800000	7.800000
10.206394	10.221749	10.287534	10.306597	9.330501	9.702280
12.197331	12.177830	10.838181	10.787046	9.751416	9.780568
12.700000	12.700000	11.400000	11.400000	10.400000	10.400000
\$ 10.668035	\$ 10.669907	\$ 10.443462	\$ 10.445650	\$ 9.457637	\$ 9.758453

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Amanda Township.....				
Residential/Agricultural Real.....	\$ 5.882130	\$ 5.887855	\$ 5.893245	\$ 7.146175
Commercial/Industrial/Public Utility/Mineral Real.....	6.661665	7.684530	7.685630	7.692735
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	3.482130	3.487855	3.493245	4.746175
Commercial/Industrial/Public Utility/Mineral Real.....	4.261665	5.284530	5.285630	5.292735
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	5.300000
Berne Township.....				
Residential/Agricultural Real.....	7.163595	7.172516	7.160790	8.930850
Commercial/Industrial/Public Utility/Mineral Real.....	10.247342	10.352460	10.267138	10.747346
General Business/Public Utility Personal.....	12.700000	12.700000	12.700000	13.100000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	5.039309	5.047638	5.036718	6.715630
Commercial/Industrial/Public Utility/Mineral Real.....	7.857152	7.953358	7.876286	8.349682
General Business/Public Utility Personal.....	8.900000	8.900000	8.900000	9.300000
Bloom Township.....				
Residential/Agricultural Real.....	9.346043	9.354249	9.370836	11.365402
Commercial/Industrial/Public Utility/Mineral Real.....	13.732144	13.729107	13.740691	14.369078
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	5.922439	5.929292	5.946392	7.504989
Commercial/Industrial/Public Utility/Mineral Real.....	9.730374	9.728429	9.740922	10.210969
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	4.967046	5.156356	5.147656	5.834241
Commercial/Industrial/Public Utility/Mineral Real.....	5.068366	5.946269	5.939154	5.938160
General Business/Public Utility Personal.....	7.750000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	1.782772	1.784192	1.780943	2.003897
Commercial/Industrial/Public Utility/Mineral Real.....	1.839758	2.029774	2.027962	2.033001
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	10.250049	10.254587	10.259783	8.447601
Commercial/Industrial/Public Utility/Mineral Real.....	12.478752	12.493716	12.499834	8.976982
General Business/Public Utility Personal.....	16.100000	16.100000	16.100000	12.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	7.936472	7.940728	7.945626	6.022563
Commercial/Industrial/Public Utility/Mineral Real.....	10.023955	10.038728	10.044469	6.499910
General Business/Public Utility Personal.....	13.200000	13.200000	13.200000	9.300000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

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Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 7.168990	\$ 7.167085	\$ 7.672955	\$ 7.677840	\$ 2.700000	\$ 2.700000
7.700000	7.700000	7.700000	7.699835	2.700000	2.700000
7.700000	7.700000	7.700000	7.700000	2.700000	2.700000
4.768990	4.767085	5.272955	5.277840	0.300000	0.300000
5.300000	5.300000	5.300000	5.299835	0.300000	0.300000
5.300000	5.300000	5.300000	5.300000	0.300000	0.300000
8.946858	9.142501	10.838986	5.947454	6.052090	6.234150
10.732132	10.936439	11.136235	6.262980	6.243964	6.360054
13.100000	13.300000	13.800000	8.900000	9.000000	9.100000
6.730536	6.926459	8.546932	3.654818	3.758517	3.924644
8.338256	8.542169	8.813239	3.937922	3.943572	4.056348
9.300000	9.500000	10.000000	5.100000	5.200000	5.300000
11.404922	11.412457	13.083761	13.113721	13.160365	13.766909
14.484776	14.728994	14.772885	14.608207	14.471479	14.072344
17.800000	17.800000	17.800000	17.800000	17.800000	17.800000
7.536430	7.543440	8.850994	8.874861	8.918223	9.388381
10.302520	10.458709	10.324532	10.161924	10.027026	9.623073
12.900000	12.900000	12.900000	12.900000	12.900000	12.900000
5.839125	5.842321	6.436408	6.434746	6.436176	6.624884
6.023294	6.038149	5.787296	5.789561	5.784219	5.846696
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.005576	2.006519	2.184515	2.184115	2.184644	2.243044
2.052655	2.056338	1.986286	1.985242	1.983920	1.995949
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.477022	8.572665	9.485739	9.491058	8.957241	9.363233
8.948173	9.034574	9.312337	9.109197	8.766553	8.824441
12.200000	12.300000	12.300000	12.300000	11.800000	11.800000
6.049150	6.145225	6.972424	6.977207	6.440619	6.806144
6.473877	6.562652	6.816120	6.634446	6.274996	6.328879
9.300000	9.400000	9.400000	9.400000	8.900000	8.900000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Hocking Township.....				
Residential/Agricultural Real.....	\$ 6.547535	\$ 6.556051	\$ 6.561030	\$ 7.530578
Commercial/Industrial/Public Utility/Mineral Real.....	7.342640	7.342643	7.342645	7.903093
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	4.547535	4.556051	4.561030	5.530578
Commercial/Industrial/Public Utility/Mineral Real.....	5.342640	5.342643	5.342645	5.903093
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	4.382771	5.472520	5.475189	4.424226
Commercial/Industrial/Public Utility/Mineral Real.....	5.685574	7.179313	7.180914	5.197173
General Business/Public Utility Personal.....	6.700000	8.200000	8.200000	6.200000
Pleasant Township.....				
Residential/Agricultural Real.....	9.633063	9.642852	9.650030	8.893265
Commercial/Industrial/Public Utility/Mineral Real.....	12.848456	12.943892	12.778430	10.565700
General Business/Public Utility Personal.....	13.600000	13.600000	13.600000	11.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	7.433063	7.442852	7.450030	6.693265
Commercial/Industrial/Public Utility/Mineral Real.....	10.648456	10.743892	10.578430	8.365700
General Business/Public Utility Personal.....	11.400000	11.400000	11.400000	8.900000
Richland Township.....				
Residential/Agricultural Real.....	9.503522	9.512057	9.514321	11.148469
Commercial/Industrial/Public Utility/Mineral Real.....	10.998879	10.980700	10.991874	11.863042
General Business/Public Utility Personal.....	14.500000	14.500000	14.500000	14.500000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	7.403522	7.412057	7.414321	9.048469
Commercial/Industrial/Public Utility/Mineral Real.....	8.898879	8.880700	8.891874	9.763042
General Business/Public Utility Personal.....	12.400000	12.400000	12.400000	12.400000
Rushcreek Township.....				
Residential/Agricultural Real.....	10.537127	10.517713	10.519854	12.305227
Commercial/Industrial/Public Utility/Mineral Real.....	14.309872	13.780310	13.758171	16.136616
General Business/Public Utility Personal.....	17.050000	17.050000	17.050000	17.050000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.213709	5.203319	5.204096	6.252967
Commercial/Industrial/Public Utility/Mineral Real.....	7.332492	7.147220	7.134839	7.936616
General Business/Public Utility Personal.....	8.850000	8.850000	8.850000	8.850000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 7.548219	\$ 5.274200	\$ 6.345500	\$ 6.358516	\$ 6.371550	\$ 4.064464
7.948648	6.191444	6.128487	6.133053	6.147538	3.683050
9.000000	7.200000	7.200000	7.200000	7.200000	4.700000
5.548219	3.742001	4.345500	4.358516	4.371550	2.064464
5.948648	4.191444	4.128487	4.133053	4.147538	1.683050
7.000000	5.200000	5.200000	5.200000	5.200000	2.700000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
4.431739	4.435721	4.590368	3.090933	3.090310	3.125218
5.197173	5.165525	4.740295	3.240295	3.172855	3.178523
6.200000	6.200000	6.200000	4.700000	4.700000	4.700000
8.903098	8.907843	9.708715	9.718229	7.728719	7.901096
10.559248	10.453632	10.451272	10.445294	8.423751	8.181459
11.100000	11.100000	11.100000	11.100000	9.100000	9.100000
6.703098	6.707843	7.508715	7.518229	5.528719	5.701096
8.359248	8.253632	8.251272	8.245294	6.223751	5.981459
8.900000	8.900000	8.900000	8.900000	6.900000	6.900000
11.164895	11.167921	12.080891	6.613616	6.619818	6.778758
11.836747	11.863996	12.205070	6.747772	7.074575	7.070191
14.500000	14.500000	14.500000	9.000000	9.000000	9.000000
9.064895	9.067921	9.980891	4.513616	4.519818	4.678758
9.736747	9.763996	10.105070	4.647772	4.974575	4.970191
12.400000	12.400000	12.400000	6.900000	6.900000	6.900000
12.332700	10.485200	11.624594	11.623216	11.638517	12.006126
16.119002	13.992205	13.683760	13.621046	13.527819	13.635438
17.050000	15.200000	15.200000	15.200000	15.200000	15.200000
6.268538	4.420204	5.035516	5.034704	5.041415	5.269304
7.919002	5.792205	5.771322	5.747086	5.724455	5.807594
8.850000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b><u>Townships</u></b>				
Violet Township.....				
Residential/Agricultural Real.....	\$ 13.491934	\$ 9.971654	\$ 10.011571	\$ 11.913019
Commercial/Industrial/Public Utility/Mineral Real.....	17.826709	14.415049	13.960237	14.050746
General Business/Public Utility Personal.....	22.950000	19.350000	19.350000	19.350000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	10.842414	7.321092	7.357857	9.028883
Commercial/Industrial/Public Utility/Mineral Real.....	14.761368	11.276714	10.820187	10.904354
General Business/Public Utility Personal.....	19.750000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	7.744003	7.751134	7.757173	9.409750
Commercial/Industrial/Public Utility/Mineral Real.....	10.892723	10.772555	10.756058	11.208884
General Business/Public Utility Personal.....	11.600000	11.600000	11.600000	11.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.544003	5.551134	5.557173	7.209750
Commercial/Industrial/Public Utility/Mineral Real.....	8.692723	8.572555	8.556058	9.008884
General Business/Public Utility Personal.....	9.400000	9.400000	9.400000	9.400000
<b><u>School Districts</u></b>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	20.000009	20.019536	20.000020	20.255059
Commercial/Industrial/Public Utility/Mineral Real.....	20.000023	20.000022	20.000017	21.079082
General Business/Public Utility Personal.....	35.000000	35.000000	35.000000	35.500000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.011207	20.038914	20.000022	20.000009
Commercial/Industrial/Public Utility/Mineral Real.....	23.508558	23.531873	23.482066	23.577361
General Business/Public Utility Personal.....	43.900000	43.900000	43.900000	43.900000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	26.278175	26.879126	27.181917	28.414510
Commercial/Industrial/Public Utility/Mineral Real.....	29.710443	30.324123	30.643219	31.935304
General Business/Public Utility Personal.....	49.000000	49.600000	49.900000	50.900000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	35.429100	35.810036	39.600017	40.270020
Commercial/Industrial/Public Utility/Mineral Real.....	38.793268	39.242984	44.583298	45.505136
General Business/Public Utility Personal.....	68.290000	68.710000	72.500000	73.170000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	21.957210	22.257244	22.261707	22.614002
Commercial/Industrial/Public Utility/Mineral Real.....	22.990876	22.786208	22.560653	24.971911
General Business/Public Utility Personal.....	43.700000	44.000000	44.000000	44.200000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.127017	25.828165	26.327187	26.712727
Commercial/Industrial/Public Utility/Mineral Real.....	30.917644	31.627416	32.210185	33.298341
General Business/Public Utility Personal.....	69.900000	70.600000	71.100000	71.400000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 11.978056	\$ 12.026766	\$ 13.945892	\$ 14.004691	\$ 14.065286	\$ 13.422621
14.172199	14.166942	13.936077	13.826671	14.054558	12.557629
19.350000	19.350000	19.350000	19.350000	19.350000	17.850000
9.087762	9.131645	10.839003	10.894062	10.950420	11.722621
11.028299	11.024190	10.780531	10.666599	10.854558	10.857629
16.150000	16.150000	16.150000	16.150000	16.150000	16.150000
9.427940	9.428210	10.553450	10.549568	7.567188	7.774228
11.150297	11.353631	11.417507	11.460701	8.456489	8.445215
11.600000	11.600000	11.600000	11.600000	8.600000	8.600000
7.227940	7.228210	8.353450	8.349568	5.367188	5.574228
8.950297	9.153631	9.217507	9.260701	6.256489	6.245215
9.400000	9.400000	9.400000	9.400000	6.400000	6.400000
21.556060	21.856257	22.091992	22.192257	22.292980	22.411714
22.543516	22.793108	22.162250	22.254048	22.205805	22.227108
36.800000	37.100000	37.300000	37.400000	37.500000	37.500000
20.006274	20.000035	20.000021	20.000024	20.323625	20.368783
23.626144	23.625402	21.593349	21.352119	21.275231	21.275948
43.900000	43.900000	43.900000	43.900000	44.400000	44.400000
28.719706	29.020983	29.697535	24.200017	24.500024	24.900017
32.273289	32.578021	33.924209	26.599326	27.369039	27.604724
51.200000	51.500000	52.000000	46.500000	46.800000	47.200000
40.670037	48.630807	47.169682	47.410435	50.817847	51.077804
45.938129	53.250301	50.713098	50.942039	53.767877	53.757327
73.570000	79.580000	77.090000	77.250000	78.900000	78.810000
22.615045	22.715539	22.925133	22.926556	23.328253	23.368537
24.893582	24.383585	24.346992	24.420456	24.985975	25.092464
44.200000	44.300000	44.400000	44.400000	44.800000	44.800000
26.913409	23.213664	24.810714	24.822979	24.824227	25.573080
33.535612	29.496739	29.786662	29.595105	29.049883	29.444930
71.600000	67.900000	68.100000	68.100000	68.100000	68.300000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b>School Districts</b>				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	\$ 22.411713	\$ 22.416770	\$ 22.097591	\$ 22.585323
Commercial/Industrial/Public Utility/Mineral Real.....	23.765363	23.798035	23.568941	24.090855
General Business/Public Utility Personal.....	40.200000	40.200000	40.000000	40.400000
Northern Local Schools.....				
Residential/Agricultural Real.....	23.131447	23.115026	29.687797	25.091840
Commercial/Industrial/Public Utility/Mineral Real.....	28.929948	28.691342	31.705504	26.913374
General Business/Public Utility Personal.....	37.550000	37.550000	39.050000	34.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	29.179252	29.347391	29.454414	34.729624
Commercial/Industrial/Public Utility/Mineral Real.....	41.040137	41.233192	40.011276	40.567581
General Business/Public Utility Personal.....	79.200000	79.200000	79.200000	79.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	27.193977	27.188844	35.947051	36.084083
Commercial/Industrial/Public Utility/Mineral Real.....	39.871793	39.093153	45.026869	45.132060
General Business/Public Utility Personal.....	66.100000	66.100000	67.700000	67.700000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	27.677481	27.735596	30.859441	32.013141
Commercial/Industrial/Public Utility/Mineral Real.....	27.366424	27.406515	31.221968	32.147863
General Business/Public Utility Personal.....	33.760000	33.800000	36.400000	37.510000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	26.660019	26.660017	27.300019	27.300019
Commercial/Industrial/Public Utility/Mineral Real.....	27.960000	26.660017	27.378616	27.300019
General Business/Public Utility Personal.....	27.960000	27.960000	28.600000	28.600000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.000008	25.000007	25.200008	26.500008
Commercial/Industrial/Public Utility/Mineral Real.....	25.095272	25.101347	25.200008	26.590860
General Business/Public Utility Personal.....	32.900000	32.900000	33.100000	34.400000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education Centers of Licking County.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.500000	2.500000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.500000	2.500000
General Business/Public Utility Personal.....	2.000000	2.000000	2.500000	2.500000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.204157	2.251333	2.268825	2.269320
Commercial/Industrial/Public Utility/Mineral Real.....	2.294862	2.333331	2.360991	2.381051
General Business/Public Utility Personal.....	3.550000	3.550000	3.550000	3.550000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 22.787348	\$ 24.387476	\$ 26.944043	\$ 27.444540	\$ 27.746024	\$ 27.770820
24.319178	26.386280	28.759182	28.886017	29.163446	29.024493
40.600000	42.200000	44.700000	45.200000	45.500000	45.500000
25.068485	25.186346	25.189071	23.175243	23.492064	23.449761
26.881077	26.523722	26.026821	23.988663	24.598666	24.495430
34.300000	34.300000	34.300000	34.300000	34.300000	34.300000
34.890193	35.609259	42.841724	42.942679	43.590731	45.209015
40.831899	41.768571	43.375313	43.169108	44.068755	44.462280
79.700000	80.300000	82.700000	82.700000	83.200000	83.600000
37.361186	43.792583	44.136786	44.159404	50.461773	50.436212
46.175476	49.730758	49.705937	49.602930	54.647332	54.425013
68.950000	70.450000	70.750000	70.750000	73.350000	73.350000
33.906705	36.344813	36.493863	36.691581	33.650163	33.895813
34.083939	36.517584	36.428676	36.669626	32.920103	33.188944
39.400000	41.400000	41.500000	41.700000	37.700000	37.900000
27.300012	27.300012	27.300012	28.300012	28.300012	28.317627
27.822416	27.789167	27.774150	29.008429	29.074438	28.858732
30.000000	30.000000	30.000000	31.000000	31.000000	31.000000
26.606337	26.600008	29.600008	30.400008	30.500008	30.716270
26.600008	27.209501	30.264110	31.026249	30.959998	31.151059
34.500000	34.500000	37.500000	38.300000	38.400000	38.600000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.500000	2.550000	2.550000	2.550000	2.570000	2.580000
2.500000	2.550000	2.550000	2.550000	2.570000	2.580000
2.500000	2.550000	2.550000	2.550000	2.570000	2.580000
2.289992	2.297945	3.180192	3.291517	3.308554	3.307766
2.431966	2.395715	3.387809	3.425216	3.437412	3.455265
3.550000	3.550000	4.600000	4.600000	4.600000	4.600000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Amanda Village.....				
Residential/Agricultural Real.....	\$ 2.400000	\$ 2.400000	\$ 2.400000	\$ 2.400000
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	2.400000	2.400000	2.400000
General Business/Public Utility Personal.....	2.400000	2.400000	2.400000	2.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	5.199733	4.264417	4.262893	4.635586
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.180680	5.181001	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
City of Canal Winchester .....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.900000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.900000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	6.399313	6.400000	5.351812	5.867941
Commercial/Industrial/Public Utility/Mineral Real.....	6.385642	6.386626	6.291394	6.392221
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.199313	5.200000	4.151812	4.667941
Commercial/Industrial/Public Utility/Mineral Real.....	5.185642	5.186626	5.091394	5.192221
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 2.400000	\$ 2.400000	\$ 2.400000	\$ 2.400000	\$ 2.400000	\$ 5.395815
2.400000	2.400000	2.400000	2.400000	2.400000	5.367738
2.400000	2.400000	2.400000	2.400000	2.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.639222	4.640473	2.200000	2.200000	2.200000	2.200000
5.200000	5.062030	2.200000	2.200000	2.200000	2.200000
5.200000	5.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
5.872825	5.874961	6.300499	6.301927	6.300676	6.388165
6.400000	6.392098	6.400000	6.400000	6.371437	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.672825	4.674961	5.100499	5.101927	5.100676	5.188165
5.200000	5.192098	5.200000	5.200000	5.171437	5.200000
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Millersport Village.....				
Residential/Agricultural Real.....	\$ 7.835157	\$ 7.838784	\$ 7.852229	\$ 9.740741
Commercial/Industrial/Public Utility/Mineral Real.....	11.001411	11.001411	10.920087	11.170143
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	4.637874	4.673426	4.689602	5.301136
Commercial/Industrial/Public Utility/Mineral Real.....	6.679364	6.685683	6.305381	6.316606
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.480653	6.480653	6.485157	7.224777
Commercial/Industrial/Public Utility/Mineral Real.....	7.526026	6.993041	6.765499	7.626910
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	2.396647	2.397801	2.389201	2.635118
Commercial/Industrial/Public Utility/Mineral Real.....	2.674512	2.676553	2.676553	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	4.270016	4.272980	4.272980	4.726468
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	10.247671	12.557281	15.802722	14.776195
Commercial/Industrial/Public Utility/Mineral Real.....	11.748228	14.325399	15.559291	15.219732
General Business/Public Utility Personal.....	19.100000	24.100000	21.100000	21.100000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 9.745582	\$ 9.751586	\$ 11.593179	\$ 11.595585	\$ 11.594072	\$ 11.900000
11.103349	11.821944	11.809033	11.900000	11.900000	11.900000
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
5.329741	5.345763	6.054619	6.084737	6.116890	6.479654
6.415469	6.414946	6.220780	6.208890	6.217689	6.216187
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
7.219958	7.216292	8.404984	8.409160	8.402481	8.198955
7.626910	7.584274	7.245993	7.528304	7.774052	7.737223
9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.638234	2.638025	4.592762	4.595588	4.599170	4.700000
2.700000	2.700000	4.670981	4.648556	4.648556	4.606832
2.700000	2.700000	4.700000	4.700000	4.700000	4.700000
4.727280	4.724580	5.621796	5.621596	5.621360	5.733404
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
2.200000	2.200000	2.200000	2.200000	4.442595	4.688000
2.200000	2.200000	2.200000	2.200000	4.561730	4.700000
2.200000	2.200000	2.200000	2.200000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
14.736169	18.675744	13.734888	13.744301	10.205757	10.204692
15.436329	19.574286	14.448785	14.214637	10.126866	10.117410
21.100000	21.100000	16.100000	16.100000	11.100000	11.100000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER THOUSAND DOLLARS OF ASSESSED VALUE) LAST TEN YEARS (1)

	2025	2024	2023	2022
<b><u>Overlapping Rates by Taxing District</u></b>				
<b><u>Corporations</u></b>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	\$ 5.699313	\$ 5.700000	\$ 4.651812	\$ 5.167941
Commercial/Industrial/Public Utility/Mineral Real.....	5.685642	5.686626	5.591394	5.692221
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	4.237874	4.273426	4.289602	4.901136
Commercial/Industrial/Public Utility/Mineral Real.....	6.279364	6.285683	5.905381	5.916606
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	5.999313	6.000000	4.951812	5.467941
Commercial/Industrial/Public Utility/Mineral Real.....	5.985642	5.986626	5.891394	5.992221
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
<b><u>Joint Fire District</u></b>				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	11.501096	7.011072	6.969130	9.002117
Commercial/Industrial/Public Utility/Mineral Real.....	16.040193	11.529666	11.488360	11.606777
General Business/Public Utility Personal.....	16.670000	12.170000	12.170000	12.170000
<b><u>District Libraries</u></b>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.499464	0.319528	0.319667	0.408172
Commercial/Industrial/Public Utility/Mineral Real.....	0.498347	0.478866	0.480892	0.499174
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.606932	0.614689	0.838990	0.357701
Commercial/Industrial/Public Utility/Mineral Real.....	0.453605	0.453642	0.885836	0.381759
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.762490	0.769541	0.774032	0.974318
Commercial/Industrial/Public Utility/Mineral Real.....	1.242017	1.250000	1.222304	1.224677
General Business/Public Utility Personal.....	1.250000	1.250000	1.250000	1.250000
<b><u>Park District</u></b>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.244538	0.245556	0.245980	0.312454
Commercial/Industrial/Public Utility/Mineral Real.....	0.392838	0.394570	0.388247	0.398211
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

(1) Property tax rates shown are based on the year of collection.

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Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2021	2020	2019	2018	2017	2016
\$ 5.172825	\$ 5.174961	\$ 5.600499	\$ 5.601927	\$ 5.600676	\$ 5.688165
5.700000	5.692098	5.700000	5.700000	5.671437	5.700000
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
4.929741	4.945763	5.654619	5.684737	5.716890	6.079654
6.015469	6.014946	5.820780	5.808889	5.817689	5.816187
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
5.472825	5.474961	5.900499	5.901927	5.900676	5.988165
6.000000	5.992098	6.000000	6.000000	5.971437	6.000000
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
9.040415	9.043395	10.580279	10.596094	10.631374	8.143778
11.497671	12.074973	12.141702	12.063024	12.066064	9.091966
12.170000	12.170000	12.170000	12.170000	12.170000	9.270000
0.409426	0.409764	0.476681	0.477591	0.478683	0.499518
0.500000	0.498863	0.500000	0.500000	0.496920	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.358338	0.436571	0.444980	0.444923	0.493529	0.494744
0.389987	0.438363	0.433690	0.441002	0.485730	0.488350
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.981054	0.986048	0.688737	0.691190	0.694789	0.748696
1.235814	1.250000	0.745008	0.739688	0.750000	0.750000
1.250000	1.250000	0.750000	0.750000	0.750000	0.750000
0.313862	0.314496	0.370852	0.371772	0.372925	0.393524
0.400000	0.400000	0.400000	0.400000	0.398376	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

# Fairfield County, Ohio

## PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY PROPERTY LAST TEN YEARS

	(3)	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b><u>Real and Public Utility Property</u></b>					
Current Tax Levy.....	\$	57,522,729	\$ 54,905,666	\$ 53,630,642	\$ 49,989,334
Current Tax Collections.....		56,423,864	53,915,097	52,264,047	48,665,798
Percent of Current Collections to Levy.....		98.09%	98.20%	97.45%	97.35%
Delinquent Tax Collections..... (1)		1,012,328	1,008,098	994,925	669,050
Total Tax Collections.....		57,436,192	54,923,195	53,258,972	49,334,848
Ratio of Total Collections to Levy.....		99.85%	100.03%	99.31%	98.69%
Outstanding Delinquent Taxes..... (2)		2,638,104	2,490,041	1,929,948	2,039,420
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		4.59%	4.54%	3.60%	4.08%

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: *Fairfield County Auditor's Office*

Table 8

2021	2020	2019	2018	2017	2016
\$ 48,379,451	\$ 47,328,685	\$ 38,943,250	\$ 38,116,111	\$ 33,843,221	\$ 33,042,525
47,455,246	46,278,854	38,062,448	37,216,436	33,069,008	32,290,875
98.09%	97.78%	97.74%	97.64%	97.71%	97.73%
984,012	960,660	843,401	821,242	845,306	992,676
48,439,258	47,239,514	38,905,849	38,037,678	33,914,314	33,283,551
100.12%	99.81%	99.90%	99.79%	100.21%	100.73%
1,677,394	1,808,764	1,706,749	1,817,421	1,648,879	1,695,247
3.47%	3.82%	4.38%	4.77%	4.87%	5.13%

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS - REAL ESTATE TAX 2025 and 2016 (1)

Table 9

		<b>2025</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Pickerington Owner 1, LLC	Developer	\$ 11,737,270	0.21%
One Point Three, LLC	Developer	10,745,000	0.19%
Turnberry Holdings, LLC	Apartments	8,670,960	0.16%
Zane Properties Corporation	Developer	7,770,680	0.14%
Highland Park Holdings, LLC	Apartments	7,662,410	0.14%
The Flats on Memorial, LLC	Apartments	7,471,040	0.13%
Creekside Acquisition Columbus	Apartments	7,201,390	0.13%
Lancaster Apartment Properties	Apartments	6,958,450	0.12%
Brentwood Lake Apartments, LLC	Apartments	6,186,190	0.11%
DR Horton-Indiana, LLC	Developer	5,913,300	0.11%
Total		<u>\$ 80,316,690</u>	<u>1.44%</u>
Total Countywide Valuations		<u>\$ 5,574,926,770</u>	

		<b>2016</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
RVM Glimcher LLC	Developer	\$ 18,557,770	0.58%
Lancaster Midtown LLC	Developer	7,288,810	0.23%
Creekside Acquisition	Apartments	6,936,370	0.22%
Brentwood Lake Apartments	Apartments	6,496,170	0.20%
Kroger Company	Grocery	6,169,700	0.19%
Pickerington Ridge	Apartments	5,946,260	0.18%
Lakepoint OH Partners LLC	Developer	4,725,000	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.15%
OH Retail II LL LLC	Retail	4,321,540	0.13%
Target Corporation	Retail	4,248,410	0.13%
Total		<u>\$ 69,375,360</u>	<u>2.16%</u>
Total Countywide Valuations		<u>\$ 3,210,459,270</u>	

(1) The amounts presented represent the assessed values upon which 2025 and 2016 collections were based.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS - PUBLIC UTILITY TAX 2025 and 2016 (1)

Table 10

		<b>2025</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Columbia Gas Transmission	Public Utility	\$ 230,432,050	44.79%
Ohio Power Company	Public Utility	88,692,850	17.24%
American Electric Power Ohio Transmission Company	Public Utility	70,027,070	13.61%
South Central Power Company	Public Utility	46,225,050	8.99%
Rockies Express Pipeline	Public Utility	39,298,540	7.64%
Texas Eastern Transmission	Public Utility	18,207,560	3.54%
Columbia Gas of Ohio Inc.	Public Utility	10,172,000	1.98%
Eastern Gas Transmission	Public Utility	6,039,680	1.17%
Northeast Ohio Natural Gas	Public Utility	3,368,780	0.65%
National Gas & Oil	Public Utility	1,014,340	0.20%
Total		<u>\$ 513,477,920</u>	<u>99.81%</u>
Total Countywide Valuations		<u>\$ 514,466,300</u>	

		<b>2016</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Rockies Express Pipeline, LLC	Public Utility	\$ 58,502,580	26.70%
Ohio Power Company	Public Utility	51,539,490	23.52%
Columbia Gas Transmission	Public Utility	40,140,920	18.32%
South Central Power Company	Public Utility	26,760,190	12.21%
American Electric Power Ohio Transmission Company	Public Utility	20,653,600	9.43%
Dominion Transmission	Public Utility	7,623,490	3.48%
Texas Eastern Transmission	Public Utility	6,403,620	2.92%
Total		<u>\$ 211,623,890</u>	<u>96.58%</u>
Total Countywide Valuations		<u>\$ 219,116,700</u>	

(1) The amounts presented represent the assessed values upon which 2025 and 2016 collections were based.

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# Fairfield County, Ohio

## **RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS**

Table 11

<b>Year</b>	<b>Population (in 1,000s)</b>	<b>Estimated True Value of County</b>	<b>General Obligation Bonded Debt (1)</b>	<b>Ratio of Bonded Debt to Estimated True Value</b>	<b>Bonded Debt Per Capita</b>
2025	169,752	\$ 17,986,227,400	\$ 36,124,761	0.20%	\$212.81
2024	167,762	17,534,433,200	38,851,161	0.22%	231.58
2023	165,360	17,219,966,171	42,156,562	0.24%	254.94
2022	162,898	13,940,992,354	42,359,966	0.30%	260.04
2021	161,064	13,537,148,309	46,741,368	0.35%	290.20
2020	158,921	13,213,253,354	42,240,256	0.32%	265.79
2019	157,574	11,055,157,520	45,882,205	0.42%	291.18
2018	155,782	10,798,455,463	49,919,436	0.46%	320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Loans	Leases (2)	Subscriptions (3)
2025	\$ -	\$ 31,633,863	\$ 75,000	\$ 597,861	\$ 853,351
2024	-	33,308,135	125,000	341,991	300,880
2023	103,000	35,057,410	175,000	851,033	358,155
2022	208,000	33,733,685	225,000	933,366	-
2021	310,000	36,108,960	275,000	604,477	-
2020	413,000	32,187,912	325,000	167,843	-
2019	518,152	33,945,405	375,000	105,241	-
2018	610,783	36,209,289	425,000	86,132	-
2017	703,414	37,413,175	475,000	193,009	-
2016	791,045	39,522,062	500,000	363,536	-

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 17 for personal income and population data.

(2) GASB 87 was implemented in 2022. Leases payable includes years 2021-2025 and capital leases payable includes years prior to 2021.

(3) GASB 96 was implemented in 2023.

Source: *Fairfield County Auditor's Office*

Table 12

Business-Type Activities								
General Obligation Bonds	Recovery Zone Bonds	OPWC Loan	OWDA Loan	Leases (2)	Subscriptions (3)	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 4,490,898	\$ -	\$ 6,662	\$1,373,706	\$ -	\$ 50,204	\$39,081,545	0.55%	\$ 230.23
5,543,026	-	16,654	1,551,512	-	73,526	41,260,724	0.61%	245.95
7,099,152	-	19,984	1,765,774	-	95,738	45,525,246	0.71%	275.31
8,626,281	-	30,924	1,934,817	-	-	45,692,073	0.79%	280.49
10,632,408	-	41,864	2,097,446	-	-	50,070,155	0.93%	310.87
10,052,344	2,485,000	52,805	2,356,556	6,634	-	48,047,094	0.91%	302.33
11,936,800	2,575,000	65,884	2,722,529	13,340	-	52,257,351	1.07%	331.64
13,710,147	2,665,000	76,825	3,069,546	20,516	-	56,873,238	1.23%	365.08
15,407,594	2,750,000	27,812	1,107,170	1,422	-	58,078,596	1.31%	375.35
17,078,881	2,835,000	32,091	-	8,910	-	61,131,525	1.42%	400.61

# Fairfield County, Ohio

## LEGAL DEBT MARGIN LAST TEN YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total Assessed Property Value.....	\$ 6,089,393,070	\$ 5,941,542,880	\$ 5,836,097,140	\$ 4,698,788,220
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 34,939,000	\$ 37,576,000	\$ 40,792,000	\$ 40,906,000
Recovery Zone Bonds Payable.....	-	-	-	-
Loans Payable.....	75,000	125,000	175,000	225,000
Special Assessment Bonds Payable.....	-	-	103,000	208,000
OPWC and OWDA Sewer and Water Loans Payable (2)...	1,380,368	1,568,166	1,785,758	1,965,741
Total Gross Indebtedness.....	36,394,368	39,269,166	42,855,758	43,304,741
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	-
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(21,885,000)	(22,665,000)	(23,415,000)	(24,135,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(4,952,000)	(5,511,000)	(6,084,000)	(6,741,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(4,295,000)	(5,329,000)	(6,867,000)	(8,376,000)
Recovery Zone Bonds Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	-	-	(103,000)	(208,000)
OPWC and OWDA Sewer and Water Loans Payable (2)...	(1,380,368)	(1,568,166)	(1,785,758)	(1,965,741)
Amount Available in the Debt Service				
Fund for General Obligations.....	(46,494)	(41,886)	(41,885)	(121,073)
Total Net Debt Applicable to Debt Limit.....	3,835,506	4,154,114	4,559,115	1,757,927
Overall Legal Debt Limit (1).....	150,734,827	147,038,572	144,402,429	115,969,706
Legal Debt Margin.....	\$ 146,899,321	\$ 142,884,458	\$ 139,843,314	\$ 114,211,779
Legal Debt Margin Within Debt Limit.....	97.46%	97.17%	96.84%	98.48%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 60,893,931	\$ 59,415,429	\$ 58,360,971	\$ 46,987,882
Total Gross Indebtedness.....	36,394,368	39,269,166	42,855,758	43,304,741
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	-	-	-	-
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(21,885,000)	(22,665,000)	(23,415,000)	(24,135,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(4,952,000)	(5,511,000)	(6,084,000)	(6,741,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(4,295,000)	(5,329,000)	(6,867,000)	(8,376,000)
Recovery Zone Bonds Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	-	-	(103,000)	(208,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2)...	(1,380,368)	(1,568,166)	(1,785,758)	(1,965,741)
Amount Available in the Debt Service				
Fund for General Obligations.....	(46,494)	(41,886)	(41,885)	(121,073)
Net Debt Within Unvoted Debt Limitation.....	3,835,506	4,154,114	4,559,115	1,757,927
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 57,058,425	\$ 55,261,315	\$ 53,801,856	\$ 45,229,955
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	93.70%	93.01%	92.19%	96.26%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 54,804,538	\$ 53,473,886	\$ 52,524,874	\$ 42,289,094
Debt Amount Subject to Limit: Energy Conservation Bond...	(4,952,000)	(5,511,000)	(6,084,000)	(6,741,000)
Amount Available in the Debt Service				
Fund for Energy Conservation.....	3,629	3,629	3,629	3,629
Unvoted Legal Debt Margin - Energy Conservation Bond....	\$ 49,856,167	\$ 47,966,515	\$ 46,444,503	\$ 35,551,723
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	90.97%	89.70%	88.42%	84.07%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase.

Source: Fairfield County Auditor's Office

Table 13

2021	2020	2019	2018	2017	2016
<u>\$ 4,571,551,100</u>	<u>\$ 4,469,526,090</u>	<u>\$ 3,760,612,420</u>	<u>\$ 3,682,335,400</u>	<u>\$ 3,611,496,300</u>	<u>\$ 3,429,575,970</u>
\$ 45,198,000	\$ 41,423,000	\$ 44,800,000	\$ 48,735,000	\$ 51,515,000	\$ 55,190,000
-	2,485,000	2,575,000	2,665,000	2,750,000	2,835,000
275,000	325,000	375,000	425,000	475,000	500,000
310,000	413,000	505,000	595,000	685,000	770,000
2,139,310	2,409,361	2,788,413	3,146,371	1,134,982	32,091
<u>47,922,310</u>	<u>47,055,361</u>	<u>51,043,413</u>	<u>55,566,371</u>	<u>56,559,982</u>	<u>59,327,091</u>
-	-	(205,000)	(255,000)	(310,000)	(360,000)
(24,939,000)	(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)
(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
(10,364,000)	(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)
-	(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)
(310,000)	(413,000)	(505,000)	(595,000)	(685,000)	(770,000)
(2,139,310)	(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)
<u>(508,683)</u>	<u>(312,499)</u>	<u>(608,403)</u>	<u>(873,776)</u>	<u>(639,200)</u>	<u>(605,183)</u>
<u>2,264,317</u>	<u>3,907,501</u>	<u>4,131,597</u>	<u>5,121,224</u>	<u>5,565,800</u>	<u>6,709,817</u>
<u>112,788,778</u>	<u>110,238,152</u>	<u>92,515,311</u>	<u>90,558,385</u>	<u>88,787,408</u>	<u>84,239,399</u>
<u>\$ 110,524,461</u>	<u>\$ 106,330,651</u>	<u>\$ 88,383,714</u>	<u>\$ 85,437,161</u>	<u>\$ 83,221,608</u>	<u>\$ 77,529,582</u>
97.99%	96.46%	95.53%	94.34%	93.73%	92.03%
\$ 45,715,511	\$ 44,695,261	\$ 37,606,124	\$ 36,823,354	\$ 36,114,963	\$ 34,295,760
<u>47,922,310</u>	<u>47,055,361</u>	<u>51,043,413</u>	<u>55,566,371</u>	<u>56,559,982</u>	<u>59,327,091</u>
-	-	(205,000)	(255,000)	(310,000)	(360,000)
(24,939,000)	(25,916,000)	(26,690,000)	(27,455,000)	(28,205,000)	(28,945,000)
(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
(10,364,000)	(9,875,000)	(11,620,000)	(13,350,000)	(14,985,000)	(16,610,000)
-	(2,485,000)	(2,575,000)	(2,665,000)	(2,750,000)	(2,835,000)
(310,000)	(413,000)	(505,000)	(595,000)	(685,000)	(770,000)
-	-	-	-	-	-
(2,139,310)	(2,409,361)	(2,788,413)	(3,146,371)	(1,134,982)	(32,091)
<u>(508,683)</u>	<u>(312,499)</u>	<u>(608,403)</u>	<u>(873,776)</u>	<u>(639,200)</u>	<u>(605,183)</u>
<u>2,264,317</u>	<u>3,907,501</u>	<u>4,131,597</u>	<u>5,121,224</u>	<u>5,565,800</u>	<u>6,709,817</u>
<u>\$ 43,451,194</u>	<u>\$ 40,787,760</u>	<u>\$ 33,474,527</u>	<u>\$ 31,702,130</u>	<u>\$ 30,549,163</u>	<u>\$ 27,585,943</u>
95.05%	91.26%	89.01%	86.09%	84.59%	80.44%
\$ 41,143,960	\$ 40,225,735	\$ 33,845,512	\$ 33,141,019	\$ 32,503,467	\$ 30,866,184
(7,397,000)	(1,737,000)	(1,920,000)	(2,105,000)	(2,285,000)	(2,460,000)
3,629	3,629	2,229	-	-	-
<u>\$ 33,750,589</u>	<u>\$ 38,492,364</u>	<u>\$ 31,927,741</u>	<u>\$ 31,036,019</u>	<u>\$ 30,218,467</u>	<u>\$ 28,406,184</u>
82.03%	95.69%	94.33%	93.65%	92.97%	92.03%

# Fairfield County, Ohio

## PLEDGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b><u>Sewer:</u></b>				
Net Available Revenue:				
Gross Revenues (1)	\$ 6,836,794	\$ 6,570,824	\$ 6,029,938	\$ 5,944,180
Less: Operating Expenses (2)	3,686,262	3,368,767	2,961,391	2,719,405
Net Available Revenue	<u>\$ 3,150,532</u>	<u>\$ 3,202,057</u>	<u>\$ 3,068,547</u>	<u>\$ 3,224,775</u>
Debt Service OPWC Loan: (3)				
Principal	\$ -	\$ -	\$ 4,279	\$ 4,278
OPWC Coverage	<u>-</u>	<u>-</u>	<u>717.12</u>	<u>753.80</u>
Debt Service OWDA Loans:				
Principal	\$ 109,142	\$ 103,221	\$ 97,630	\$ 92,346
Interest	10,399	14,582	18,536	22,280
OWDA Coverage	<u>26.36</u>	<u>27.18</u>	<u>26.42</u>	<u>28.13</u>
Total Debt Service:				
Principal	\$ 109,142	\$ 103,221	\$ 101,909	\$ 96,624
Interest	10,399	14,582	18,536	22,280
Total Coverage	<u>26.36</u>	<u>27.18</u>	<u>25.48</u>	<u>27.12</u>
<b><u>Water:</u></b>				
Net Available Revenue:				
Gross Revenues (1)	\$ 5,197,942	\$ 4,987,123	\$ 4,424,326	\$ 4,245,856
Less: Operating Expenses (2)	3,173,626	2,955,482	2,873,536	2,375,795
Net Available Revenue	<u>\$ 2,024,316</u>	<u>\$ 2,031,641</u>	<u>\$ 1,550,790</u>	<u>\$ 1,870,061</u>
Debt Service OWDA Loans: (4)				
Principal	\$ 68,664	\$ 33,879	\$ 71,413	\$ 70,283
Interest	14,842	15,975	17,063	18,102
OWDA Coverage	<u>24.24</u>	<u>40.75</u>	<u>17.53</u>	<u>21.16</u>
Total Debt Service:				
Principal	\$ 68,664	\$ 33,879	\$ 71,413	\$ 70,283
Interest	14,842	15,975	17,063	18,102
Total Coverage	<u>24.24</u>	<u>40.75</u>	<u>17.53</u>	<u>21.16</u>

(1) Includes leases, investment earnings and other interest, intergovernmental, and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The 2003 OPWC loan was issued interest free. It was paid in full during 2024.

(4) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017, \$127,262 in 2018, and \$77,162 in 2024.

The principal forgiveness was not included in the principal payments.

The 2017 loan was issued interest free.

(5) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018. Only the Greenfield Township OWDA loans had pledged revenue.

Source: Fairfield County Auditor's Office

Table 14

2021	2020	2019	2018 (5)	2017	2016
\$ 5,741,736	\$ 5,596,790	\$ 5,165,938	\$ 4,938,525	\$ 4,165,923	\$ 4,021,151
2,128,855	2,752,409	2,831,516	2,478,688	2,127,125	2,057,678
<u>\$ 3,612,881</u>	<u>\$ 2,844,381</u>	<u>\$ 2,334,422</u>	<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>
\$ 4,279	\$ 6,418	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278
844.33	443.19	545.55	574.86	476.47	458.97
\$ 149,787	\$ 203,583	\$ 191,535	\$ 184,111	\$ -	\$ -
28,316	36,502	44,203	51,606	-	-
20.29	11.85	9.90	10.44	-	-
\$ 154,066	\$ 210,001	\$ 195,814	\$ 188,390	\$ 4,279	\$ 4,278
28,316	36,502	44,203	51,606	-	-
19.81	11.54	9.73	10.25	476.47	458.97
\$ 4,332,906	\$ 4,168,314	\$ 3,769,062	\$ 3,478,989	\$ 3,083,931	\$ -
1,800,886	2,315,332	2,289,426	2,371,983	2,073,816	-
<u>\$ 2,532,020</u>	<u>\$ 1,852,982</u>	<u>\$ 1,479,636</u>	<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>	<u>\$ -</u>
\$ 109,323	\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255	\$ -
20,685	25,428	29,876	34,220	-	-
19.48	9.87	7.98	5.92	45.39	-
\$ 109,323	\$ 162,390	\$ 155,482	\$ 152,889	\$ 22,255	-
20,685	25,428	29,876	34,220	-	-
19.48	9.87	7.98	5.92	45.39	-

# Fairfield County, Ohio

## PLEGGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 15

Year	(3) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
<b>Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)(2)</b>				
2025 (4)	\$ 13,414	\$ -	\$ -	N/A
2024	106,055	103,000	1,082	1.02
2023	106,100	105,000	2,131	0.99
2022	111,073	102,000	3,049	1.06
2021	106,862	103,000	3,874	1.00
2020	110,588	100,000	8,411	1.02
2019	109,554	90,000	15,800	1.04
2018	115,094	90,000	18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Liberty Township Area Refunding Bonds 2012 were refunded during 2020 in the amount of \$513,000. This principal refunded was not shown in the principal payoffs column.

(3) Includes special assessments and investment earnings and other interest

(4) Debt Service Assessments consisted of delinquent payments being received. The County's special assessment debt matured in 2024

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

**December 31, 2025**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	1,904	1	2.34%
Ohio Health	Health Care	1,421	2	1.75%
Pickerington Schools	Public School	1,380	3	1.70%
Oneida (Anchor Hocking)	Manufacturing	1,005	4	1.24%
Fairfield County	Government	963	5	1.18%
Lancaster City Schools	Public School	885	6	1.09%
Kroger	Grocery	824	7	1.01%
NIFCO	Manufacturing	668	8	0.82%
Magna	Manufacturing	488	9	0.60%
City of Lancaster	Government	479	10	0.59%
		<b>10,017</b>		<b>12.32%</b>
Total Employment Within County		<b>81,300</b>		

Source: Fairfield County Economic Development  
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

**December 31, 2016**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	2,130	1	2.93%
Pickerington Schools	Public School	1,160	2	1.60%
Anchor Hocking	Manufacturing	900	3	1.24%
Fairfield County	Government	853	4	1.18%
Lancaster City Schools	Public School	729	5	1.00%
Kroger Company	Grocery	650	6	0.90%
City of Lancaster	Government	440	7	0.61%
Canal Winchester Schools	Public School	415	8	0.57%
NIFCO	Manufacturing	365	9	0.50%
Southeastern Correctional Institution	Government Jail	350	10	0.48%
Total		<b>7,992</b>		<b>11.01%</b>
Total Employment Within County		<b>72,600</b>		

Source: Fairfield County Economic Development Department  
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

# Fairfield County, Ohio

## DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2025	169,752 a	\$ 7,097,840,376	\$ 41,813	\$ 90,966 b	39.1 a
2024	167,762 a	6,804,594,482	40,561	87,069 b	39.7 a
2023	165,360 a	6,413,156,880	38,783	82,969 b	39.5 a
2022	162,898 a	5,779,783,938	35,481	77,241 b	38.9 a
2021	161,064 a	5,360,693,112	33,283	70,906 b	39.3 a
2020	158,921 a	5,289,367,643	33,283	70,906 b	39.2 a
2019	157,574 a	4,906,224,064	31,136	66,175 b	39.2 a
2018	155,782 a	4,608,343,124	29,582	63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a

- (1) Source: World Population Review
  - (a) Based upon U.S. Census estimates.
  - (b) U.S. Census Bureau QuickFacts
- (2) Computation of per capita personal income multiplied by population
- (3) Source: Office of Social and Economic Trend Analysis
- (4) Source: Ohio Bureau of Employment Services
- (5) Source: Fairfield County Auditor
- (6) Source: Fairfield County Auditor's Office
- (7) Source: Lancaster Eagle Gazette

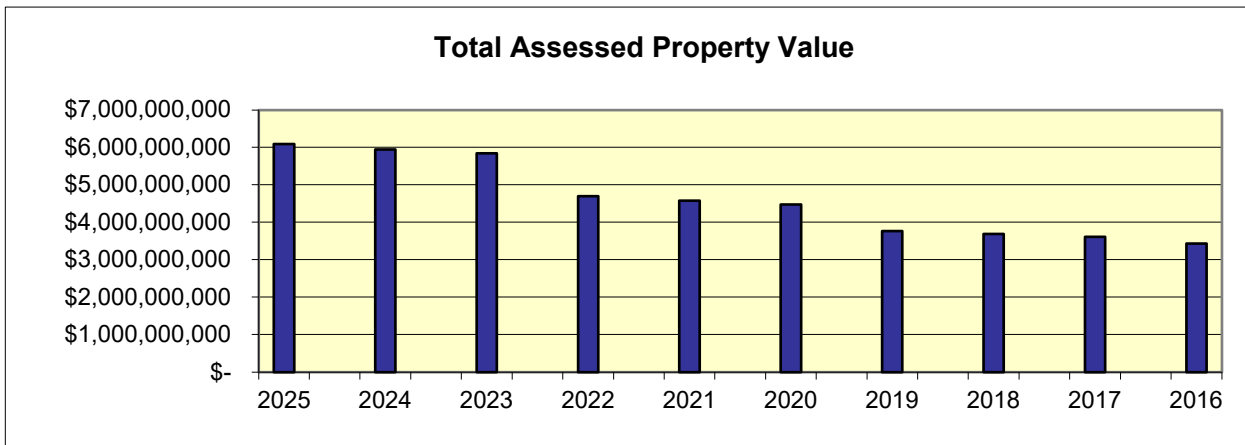
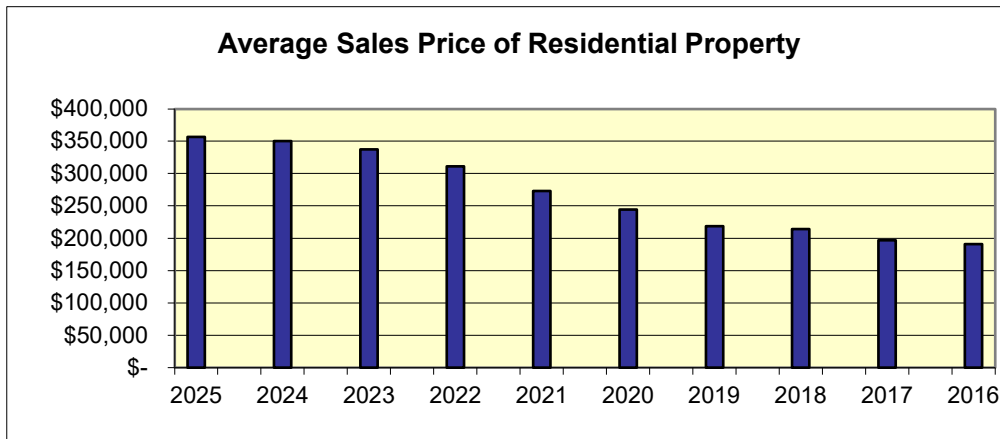


Table 17

<b>Educational Attainment: Bachelor's Degree or Higher</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate (7)</b>	<b>Average Sales Price of Residential Property (6)</b>	<b>Total Assessed Property Value (5)</b>
32.3% b	25,917	4.30%	\$ 356,460	\$ 6,089,393,070
31.9% b	25,901	4.00%	350,240	5,941,542,880
31.1% b	25,103	3.10%	337,170	5,836,097,140
30.2% b	23,926	3.10%	311,205	4,698,788,220
29.0% b	24,877	2.90%	272,835	4,571,551,100
29.0% b	24,736	4.30%	244,100	4,469,526,090
27.2% b	24,736	3.70%	218,690	3,760,612,420
26.6% b	26,521	4.00%	214,340	3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970



# Fairfield County, Ohio

## COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2025	2024	2023	2022	2021
<b>General Government - Legislative and Executive</b>					
Commissioners.....	53	50	45	43	31
Auditor.....	33	32	33	31	37
Treasurer.....	8	9	10	9	9
Prosecutor.....	19	19	19	17	17
Board of Elections.....	13	14	14	10	10
Recorder.....	4	4	5	4	4
Total - Legislative and Executive.....	<u>130</u>	<u>128</u>	<u>126</u>	<u>114</u>	<u>108</u>
<b>General Government - Judicial</b>					
Common Pleas Court.....	11	11	13	9	10
Domestic Relations Court.....	12	12	13	11	12
Juvenile Court.....	2	2	4	4	4
Probate Court.....	14	13	13	11	11
Clerk of Courts.....	37	41	45	41	42
Total - Judicial.....	<u>76</u>	<u>79</u>	<u>88</u>	<u>76</u>	<u>79</u>
<b>Public Safety</b>					
Emergency Management.....	7	5	6	5	6
Prosecutor-Victims of Crime.....	2	3	3	2	5
Common Pleas Court Probation.....	16	16	15	16	15
Juvenile Court - Youth Services.....	8	8	8	10	12
Juvenile Probation.....	25	24	22	21	24
Visitation Center.....	3	3	3	-	-
Coroner.....	3	3	4	3	2
Sheriff.....	175	175	173	161	157
Total - Public Safety.....	<u>239</u>	<u>237</u>	<u>234</u>	<u>218</u>	<u>221</u>
<b>Public Works</b>					
Engineer.....	65	67	64	59	56
Total - Public Works.....	<u>65</u>	<u>67</u>	<u>64</u>	<u>59</u>	<u>56</u>
<b>Health</b>					
Commissioners-Dog Adoption Center and Shelter.....	9	8	9	9	7
Developmental Disabilities.....	160	157	157	152	157
Mental Health.....	14	13	13	11	11
Total - Health.....	<u>183</u>	<u>178</u>	<u>179</u>	<u>172</u>	<u>175</u>
<b>Human Services</b>					
Veterans Services.....	15	14	15	14	14
Job and Family Services.....	199	200	203	195	199
Total - Human Services.....	<u>214</u>	<u>214</u>	<u>218</u>	<u>209</u>	<u>213</u>
<b>Enterprise</b>					
Fairfield County Sewer District.....	18	18	16	16	19
Fairfield County Water District.....	5	5	5	5	4
Total - Enterprise.....	<u>23</u>	<u>23</u>	<u>21</u>	<u>21</u>	<u>23</u>
<b>Transportation</b>					
Public Transit.....	33	38	-	-	-
Total - Transportation.....	<u>33</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Employees.....	<u>963</u>	<u>964</u>	<u>930</u>	<u>869</u>	<u>875</u>

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 18

2020	2019	2018	2017	2016
33	27	28	28	30
33	35	34	37	35
9	9	9	9	8
17	19	19	18	17
14	14	15	14	13
4	4	4	4	4
<u>110</u>	<u>108</u>	<u>109</u>	<u>110</u>	<u>107</u>
9	11	12	11	15
11	10	10	10	10
4	4	9	9	19
10	7	8	8	7
40	41	42	41	43
<u>74</u>	<u>73</u>	<u>81</u>	<u>79</u>	<u>94</u>
5	4	4	4	4
3	3	3	4	5
15	15	12	12	9
10	12	15	13	10
24	20	14	17	8
-	-	-	-	-
2	8	7	5	5
155	150	141	143	142
<u>214</u>	<u>212</u>	<u>196</u>	<u>198</u>	<u>183</u>
53	53	55	52	57
<u>53</u>	<u>53</u>	<u>55</u>	<u>52</u>	<u>57</u>
7	4	4	6	4
143	156	156	150	169
10	10	10	10	9
<u>160</u>	<u>170</u>	<u>170</u>	<u>166</u>	<u>182</u>
14	14	14	14	15
202	196	195	198	193
<u>216</u>	<u>210</u>	<u>209</u>	<u>212</u>	<u>208</u>
13	15	15	15	17
8	8	8	7	5
<u>21</u>	<u>23</u>	<u>23</u>	<u>22</u>	<u>22</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>848</u>	<u>849</u>	<u>843</u>	<u>839</u>	<u>853</u>

# Fairfield County, Ohio

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2025	2024	2023	2022	2021
<b>General Government - Legislative and Executive</b>					
Commissioners.....					
Number of resolutions passed.....	1,040	1,092	1,103	1,033	1,013
Number of meetings.....	53	54	57	56	56
Auditor.....					
Number of checks/vouchers issued and electronic..... funds transferred.....	33,066	31,595	30,495	26,271	25,005
Number of exempt conveyances.....	2,325	2,238	2,183	3,594	2,747
Number of non-exempt conveyances.....	3,321	3,380	3,421	4,452	5,095
Number of parcels billed.....	72,335	71,272	69,718	69,459	68,630
Prosecutor.....					
Number of criminal cases.....	1,530	1,542	1,690	3,672	3,674
Board of Elections.....					
Registered voters.....	109,792	112,016	108,872	109,960	109,017
Actual voters last general election.....	21,612	85,675	56,199	60,113	32,757
Percentage of registered voters that voted.....	19.68%	76.48%	51.62%	54.67%	30.05%
Recorder.....					
Number of deeds recorded.....	4,845	4,772	4,783	5,643	6,174
Number of mortgages recorded.....	5,924	5,721	5,221	7,207	10,595
Number of military discharges recorded.....	27	37	43	34	33
Buildings and Grounds.....					
Number of commissioner owned office buildings.....	25	25	24	24	22
Square footage of office buildings.....	691,308	691,308	647,742	647,742	618,746
Data Processing.....					
Number of users served.....	1,350	1,350	1,300	1,100	1,070
<b>General Government - Judicial</b>					
Common Pleas Court.....					
Number of civil cases filed.....	1,387	1,113	856	694	607
Number of criminal cases filed.....	531	587	660	617	562
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	220	239	285	245	290
Number of complaints for divorce.....	294	382	258	251	274
Number of complaints to determine parentage.....	60	60	64	74	86
Number of custody cases.....	356	375	351	411	357
Number of parenting time cases.....	77	45	70	90	89
Number of child support cases.....	1,406	1,575	1,740	1,552	1,518
Number of civil protection order cases.....	107	107	84	103	71
Number of other actions filed.....	94	140	88	83	54
Juvenile Court.....					
Number of delinquency cases (new and transferred).....	238	171	217	163	157
Number of traffic ticket cases.....	419	447	465	500	415
Number of abuse/neglect/dependency cases.....	144	150	167	145	138
Probate Court.....					
Number of marriage licenses issued.....	840	822	866	828	871
Number of civil cases filed.....	19	24	23	18	15
Number of estates filed.....	628	584	646	684	633
Number of guardianships filed.....	112	84	91	118	103
Clerk of Courts.....					
Number of civil cases filed.....	1,387	1,113	856	694	607
Number of criminal cases filed.....	531	587	660	617	562
Number of foreclosure cases filed.....	237	217	222	215	68

Table 19

2020	2019	2018	2017	2016
1,002	1,104	1,136	1,200	1,061
60	54	56	57	59
26,686	31,213	29,648	29,296	27,385
2,406	2,496	2,702	2,970	1,788
4,497	4,453	4,565	4,544	3,466
67,931	67,288	66,934	66,425	66,750
3,676	4,707	5,022	1,894	2,416
109,216	102,185	103,728	101,325	100,119
84,061	23,188	60,400	31,212	74,225
76.99%	22.69%	58.23%	30.80%	74.14%
5,477	5,274	5,267	5,247	5,044
9,598	6,733	5,920	6,391	6,490
28	135	124	182	230
21	20	20	20	18
589,428	582,374	582,374	582,374	455,588
1,105	1,096	1,045	989	967
472	757	773	879	760
654	814	784	834	541
219	245	233	259	287
254	305	314	339	380
80	91	120	100	121
235	355	314	325	283
80	86	61	32	36
1,424	1,953	2,022	2,083	2,309
74	111	131	94	92
46	63	89	74	65
221	270	424	514	402
445	567	584	729	729
137	133	158	124	156
792	824	864	861	834
21	14	8	19	51
500	562	549	511	522
89	120	106	55	73
472	757	773	879	813
654	814	784	834	541
100	343	298	401	361

(continued)

# Fairfield County, Ohio

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2025	2024	2023	2022	2021
<b>Public Safety</b>					
Emergency Management.....					
Number of emergency responses.....	12	7	10	11	12
Coroner.....					
Number of autopsies performed.....	89	103	85	68	84
Number of cases investigated.....	560	509	402	422	487
Sheriff.....					
Prisoners booked.....	3,544	3,740	4,501	4,614	4,173
Prisoners released.....	3,621	3,829	4,581	4,606	2,890
Number of citations issued.....	827	1,145	893	1,306	1,757
Number of court security hours.....	4,144	4,160	4,325	3,968	4,160
<b>Public Works</b>					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	102	101	95	88	94
Engineer.....					
Miles of road resurfaced.....	7	4	8	10	8
Miles of road chip and seal coated.....	33	35	32	38	35
Number of bridges replaced/improved.....	6	1	4	4	4
Number of culverts built/replaced/improved.....	12	17	37	23	19
<b>Health</b>					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	18,357	20,289	20,237	21,203	20,901
Number of kennel tags issued.....	85	105	132	90	93
Developmental Disabilities.....					
Number of students enrolled early intervention.....	477	447	438	417	352
Number of students enrolled preschool.....	16	17	18	14	16
Number of students enrolled school age.....	22	23	23	21	23
Number served by opportunity center and job fusion.....	n/a	n/a	16	43	80
Number served by Community Employment.....	n/a	n/a	n/a	n/a	n/a
Mental Health.....					
Client count adults.....	1,537	1,503	1,310	903	647
Client count youths.....	231	220	114	104	78
<b>Human Services</b>					
Veterans Services.....					
Number of clients served financially.....	184	187	163	169	133
Amount of benefits paid.....	321,364	274,535	198,719	177,826	134,243
Number of clients transported.....	1,241	1,311	1,225	1,075	876
Job and Family Services.....					
Average client count-food stamps.....	14,804	14,509	15,452	15,202	15,431
Medicaid caseload.....	33,993	42,751	34,829	41,614	38,409
Monthly average client count-worknet.....	463	534	470	373	241
Average client count-day care.....	1,904	1,472	1,163	946	991
Children's Services.....					
Monthly average child custody.....	165	173	162	141	140
Adoption finalizations.....	11	16	10	16	11
Total inquiries.....	5,881	6,564	7,429	7,721	7,960
Child Support Enforcement Agency.....					
Open child support cases.....	8,450	8,817	8,912	9,098	9,271
IV-D cases with support orders.....	7,448	8,285	7,974	8,570	8,237
Percentage collected.....	72.34%	72.30%	71.27%	71.62%	70.53%

(Continued)

Table 19

2020	2019	2018	2017	2016
9	6	30	15	16
54	52	51	44	42
436	405	138	149	117
3,888	5,386	5,367	5,428	3,877
2,751	3,533	3,605	5,329	3,261
2,203	2,485	2,371	2,919	2,440
4,160	5,040	2,000	2,947	2,288
117	105	122	102	104
8	13	11	10	10
16	34	29	35	28
4	4	3	10	5
11	18	19	9	17
24,551	24,286	24,146	22,397	22,305
130	121	142	147	196
328	356	333	148	166
18	18	15	18	17
30	26	29	29	30
92	n/a	114	202	227
n/a	n/a	n/a	90	122
587	648	433	437	1,217
82	76	74	64	158
232	371	452	408	518
229,002	348,202	455,395	455,395	523,433
819	1,650	1,364	1,521	1,580
14,966	13,975	14,272	15,127	17,076
34,998	30,455	31,000	33,370	33,937
246	945	948	950	1,106
885	1,227	1,142	1,079	993
150	141	132	141	176
10	19	19	19	17
8,348	9,519	9,304	7,199	6,200
10,016	9,227	9,248	8,647	9,631
8,625	7,699	8,365	7,720	8,057
71.50%	70.20%	69.51%	70.01%	69.07%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>Enterprise Funds</b>					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,525,000	2,352,000	2,684,000	2,574,000	2,477,000
Customer accounts (1).....	7,661	7,655	7,532	7,305	7,082
Water.....					
Average daily water treated (MGD) (1).....	2,263,000	2,288,000	2,034,000	1,824,000	1,901,306
Customer accounts (1).....	7,094	7,037	6,924	6,706	6,472

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

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(Continued)

Table 19

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<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
2,518,000	2,511,000	2,450,000	2,400,000	2,300,000
6,632	6,779	6,574	6,280	6,243
1,698,000	1,515,000	1,500,000	1,400,000	1,210,000
6,156	6,094	5,916	5,639	5,603

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2025	2024	2023	2022	2021
<b><u>General Government - Legislative and Executive</u></b>					
Commissioners.....					
Administrative office space (square feet).....	8,325	8,325	8,325	8,325	2,493
Auditor.....					
Administrative office space (square feet).....	13,016	13,016	13,016	13,016	12,624
Treasurer.....					
Administrative office space (square feet).....	2,170	2,170	2,170	2,170	2,160
Prosecutor.....					
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952
Board of Elections.....					
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344
Recorder.....					
Administrative office space (square feet).....	4,198	4,198	4,198	4,198	2,112
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	2,414	2,414	2,414	2,414	864
<b><u>General Government - Judicial</u></b>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	3
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	2
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	1,460	1,460	1,460	1,460	1,460
Administrative office space title (square feet).....	5,022	5,022	5,022	5,022	5,022
<b><u>Public Safety</u></b>					
Emergency Management.....					
Number of emergency response vehicles.....	7	6	7	7	7
Sheriff-Main Jail.....					
Jail capacity (1).....	384	384	384	384	384
Number of cruisers.....	83	82	88	91	91
Sheriff-MSMJ.....					
Jail capacity (1).....	n/a	n/a	n/a	n/a	n/a

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 20

2020	2019	2018	2017	2016
2,493	2,493	2,493	2,493	2,493
12,624	4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900	11,900
864	864	864	864	864
2	2	2	2	2
3	3	3	3	3
2	2	2	2	2
1	1	1	1	1
1,460	1,460	1,460	1,460	1,460
5,022	5,022	5,022	5,022	5,022
7	6	7	5	5
384	384	384	384	26
62	48	48	38	36
n/a	n/a	n/a	n/a	61

(continued)

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2025	2024	2023	2022	2021
<b><u>Public Works</u></b>					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	360.76	361.22	361.22	361.22	361.68
Number of vehicles.....	67	68	69	65	65
<b><u>Health</u></b>					
Dog Adoption Center and Shelter.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	3	3	5	5	5
Board of Developmental Disabilities.....					
Number of busses.....	-	-	-	-	-
Number of schools.....	1	1	1	1	1
Number of opportunity center and job fusion.....	n/a	n/a	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
<b><u>Human Services</u></b>					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284
Workforce Development.....					
Number of vehicles.....	-	-	-	-	-
Community Services & Child Protective Services.....					
Number of vehicles.....	29	33	33	36	39
Child Support Enforcement Agency.....					
Number of vehicles.....	-	-	-	-	-
<b><u>Enterprise Funds</u></b>					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	867,732	861,862	849,692	843,026	836,494
Water.....					
Number of treatment facilities.....	3	3	3	3	3
Feet of water lines.....	894,240	892,021	886,986	875,689	867,836

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 20

2020	2019	2018	2017	2016
1	1	1	1	1
362.24 55	361.78 62	361.78 62	361.78 62	362.38 64
10,224 432 5	10,224 432 5	10,224 432 5	10,224 432 5	10,224 432 5
- 1 1	- 1 1	- 1 1	2 1 1	2 1 1
1	1	1	1	1
1,937 5	1,937 5	1,937 5	1,937 5	1,937 5
39,284	39,284	39,284	39,284	39,284
-	-	-	-	1
39	19	17	16	15
-	-	-	-	1
5 826,633	5 828,633	5 826,633	5 748,738	5 740,274
3 859,963	3 859,963	2 857,963	2 775,083	2 753,683

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