Jefferson County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

Prepared by the Jefferson County Auditor's Office:

E.J. Conn
Jefferson County Auditor

Jefferson County, Ohio

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Introductory Section

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June 28, 2024

To the Honorable Board of County Commissioners
and Citizens of Jefferson County,

As Auditor of Jefferson County, it gives me great pleasure to present the County's Annual Comprehensive Financial Report for the year ended December 31, 2023. This report has been carefully prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Jefferson County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of Jefferson County and the results of its operations with other governmental entities.

This is the twenty-seventh (27^{th}) consecutive Annual Comprehensive Financial Report issued by the Auditor's office. The report is prepared in accordance with Generally Accepted Accounting Principles, as set forth by the Governmental Accounting Standards Board (GASB) and other authoritative sources, and the guidelines set by the Government Finance Officers Association (GFOA).

Legal Requirements

State law requires every general purpose local government to file with the Auditor of State and publish notice of the availability of the financial statements. The completion of this Annual Comprehensive Financial Report (ACFR), the filing of this report with the Auditor of State, and the published notice of the availability of the financial report will allow the County to comply with these requirements, as well as the requirements of the Single Audit Act.

Assumption of Responsibility

Responsibility for the accuracy, completeness, and fairness of the presentation, including all disclosures, lies with the management of Jefferson County and, in particular, the Jefferson County Auditor's Office. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities and status are included herein.

Fund Accounting

Jefferson County's accounting system is organized on a "fund basis". Each fund is a self-balancing set of accounts.

Internal Control Structure

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated in-house accounting system as well as an automated in-house system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensure that the financial information generated is both accurate and reliable.

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of December 31, 2023, by our independent auditor, the Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the Federal Single Audit Act of 1984, as amended in 1996, and related OMB Circular A-133 and Uniform Guidance, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of an Annual Comprehensive Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a table of contents, this transmittal letter, the 2022 Certificate of Achievement for Excellence in Financial Reporting, a list of elected and appointed officials, and the County's organizational chart. The financial section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, Required Supplementary Information for Pensions and OPEB, and the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information which is generally presented on a multi-year basis.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the 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. Jefferson County's MD&A can be found beginning on page 5.

THE PROFILE OF THE GOVERNMENT

The County

Created in 1797, Jefferson County is located in east central Ohio along the west bank of the Ohio River. Its 410 square mile area is bordered on the north by Columbiana County, on the south by Belmont County, on the west by Carroll and Harrison Counties, and on the east by the State of West Virginia. The County encompasses 14 townships and 18 cities and villages, the largest of which is the City of Steubenville, the County Seat. The County's 2023 population of 64,026 placed it as the thirty-ninth most populous of the State's 88 Counties. The County is in the Steubenville-Weirton, Ohio-West Virginia Metropolitan Statistical Area, which is composed of the County and Brooke and Hancock Counties of West Virginia. The Weirton-Steubenville, West Virginia-Ohio Metropolitan Statistical Area is the 341st largest out of 387. The County is served by diversified transportation facilities. Approximately 20 motor freight carriers and local haulers serve the Jefferson County area. Major railroads serving the County include the Columbus and Ohio River Railroad Company, CSX Transportation, Norfolk Southern Combined Railroad, the Wheeling Lake Erie Railway, OHI Rail, and the Mahoning Valley Railway Company. Nationwide bus transportation service to the area is provided by Greyhound. Local bus transportation service is provided by the Steel Valley Transit Authority and the Eastern Ohio Regional Transit Authority. Airline transportation services to the County are provided by the Jefferson County Airport located in Cross Creek Township and by the Pittsburgh International Airport, located approximately 22 miles east of the County.

The County provides immediate access to ten State highways and two U.S. highways (including U.S. Route 22 which directly links the County to the City of Pittsburgh and the Pittsburgh International Airport). The County also provides immediate access to nearby interstate highways I-70 and I-77.

Primary educational services are provided by 7 school districts and 3 joint vocational school districts. Secondary and post-secondary educational services are provided by a number of public and private colleges and universities located within the County or within commuting distance of the County. The Franciscan University of Steubenville and Eastern Gateway Community College are both located in Steubenville. A Kent State University Branch, located in East Liverpool; Youngstown State University, located in Youngstown; Ohio University Eastern located in St. Clairsville; West Virginia Northern Community College, Bethany College, West Liberty University, and Wheeling University located near Wheeling, West Virginia; and the University of Pittsburgh, Duquesne University, Robert Morris College, and Carnegie-Mellon University, located near Pittsburgh, Pennsylvania, are all located within commuting distance of the County.

The County is served by a number of commercial banks and savings and loan associations with headquarters outside the County.

Three daily newspapers serve the County. The County is within the broadcast area of five local television stations and forty AM and FM radio stations. Multi-channel cable television service, including educational, governmental, and public access channels is provided by the County's two cable television franchises.

The County is directly served by Trinity Health System located in Steubenville, Ohio. Within a 25 mile commuting distance of the County are East Liverpool City Hospital, located in East Liverpool, Ohio, and Weirton Medical Center, located in Weirton, West Virginia. Life flight services are provided to the Pittsburgh, Pennsylvania area hospitals.

Cultural and recreational offerings are made available to County area residents by the Jefferson County Historical Museum, the Steubenville Art Association, the Tri-State Symphonette, the Steubenville Players, the Steubenville Community Concerts Association, the Historic Fort Steuben Concert Series, 280 acres of public park land which includes golf, tennis, swimming, skating, baseball, and basketball facilities, Fernwood Forest (a State owned 1,400 acre park), Jefferson Lake (covering 93 acres), Friendship Park (covering 1,000 acres), and Austin Lake (privately owned covering 1,750 acres).

The cities, villages, and townships, together with various special districts and other governmental entities operating in the County, are responsible for many local governmental services and make significant expenditures to provide such services to County residents. The County, nonetheless, has significant responsibilities in the areas of administration of justice, road and bridge maintenance, health care, sanitation, public welfare, social services, and public assistance.

Component Units

For financial purposes, the County includes all funds, agencies, boards, and commissions making up Jefferson County (the Primary Government) in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity;" Statement No. 39 "Determining Whether Certain Organizations Are Component Units;" and Statement No. 61, "The Financial Reporting Entity: Omnibus." The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Jefferson County Board of Developmental Disabilities, the Prevention and Recovery Board, the Department of Job and Family Services, the Veteran's Service Commission, the Law Library Resources Board, the Jefferson County Water and Sewer District, and all departments and activities that are directly operated by the County elected officials. The reporting entity also includes the Regional Airport Authority, a legally separate entity, that meets the requirements of GASB Statements Nos. 14, 39, and 61 to be reported a blended component unit.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially responsible. The Jefferson County Land Reutilization Corporation was created in 2014 and qualified to be a discretely presented component unit (for further information see Note 1 to the financial statements).

The County serves as fiscal agent and custodian of funds, but is not financially accountable, for the Jefferson County General Health District, the Soil and Water Conservation District, and the Local Emergency Planning Commission, whose activities are included in this report as custodial funds.

The County participates in the Jefferson County Regional Planning Commission, which is a joint venture for which the County serves as fiscal agent. The Eastern Ohio Correction Center, the Brooke, Hancock, Jefferson Regional Planning Commission (BHJ), the Oakview Juvenile Residential Center, the Area Office on Aging, the Ohio Mid-Eastern Governments Association (OMEGA), the Jefferson County Family and Children First Council, the Jefferson-Belmont Joint Solid Waste Authority, the Belmont, Carroll, Harrison and Jefferson Counties Council of Governments, the Jefferson County Port Authority, and the Mid-Eastern Ohio Regional Council of Governments (MEORC) are jointly governed organizations. The Jefferson Metropolitan Housing Authority, Eastern Gateway Community College, and the Friendship Park District are related organizations. The County participates in the County Risk Sharing Authority (CORSA), a risk sharing pool, the Jefferson Health Plan Self Insurance Plan, and the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Group Rating Program (CCAO) public entity risk sharing claims servicing and insurance purchasing pools.

A complete discussion of the County's reporting entity is provided in Note 1 to the Financial Statements.

Form of Government

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the "Board") is the primary legislative and executive body of the County. The Board is elected at-large in even numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and letting contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various courts, correctional and administrative facilities, public assistance and social services facilities, and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State Statutes affecting the particular office. These officials, elected to four year terms, are the County Auditor, County Treasurer, County Prosecuting Attorney, County Engineer, County Coroner, County Clerk of Courts, County Recorder, and County Sheriff. Six Judges, including two Common Pleas Court Judges, the Juvenile/Probate Court Judge, and the three County Court Judges are elected on a County-wide basis and serve six year terms.

The County Auditor serves as the chief fiscal officer for the County. As chief fiscal officer, no contract or obligation involving the County can be made without the Auditor's certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County, who, by issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. The Auditor is responsible for the preparation of the County payroll and also has statutory accounting responsibilities. The County Auditor also serves as tax assessor for all political subdivisions within the County. As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property, and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, by law, the Auditor serves as the secretary of the County Board of Revision and the Budget Commission. The Auditor also serves as the administrator of the County Data Processing Board and a member of the County Records Commission.

The County Treasurer is the custodian of all County funds. The Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of total County fund receipts and expenditures for the Auditor and Treasurer are performed by the two offices. Reconciliations, by fund, are performed monthly. The County Budget Commission is composed of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. The Engineer's primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, and related roadside drainage facilities and storm sewer runoff systems. The Board of County Commissioners takes bids on and awards contracts for the projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains three County Court Districts. The County Prosecuting Attorney's Office and the County Justice Facility are also maintained by the County. In addition to the responsibilities as a prosecutor of criminal cases, the County Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards, and agencies, including the Board of County Commissioners, the County Auditor, the County Treasurer, and all townships and local school districts. The County Prosecuting Attorney is also a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County. The primary duty of the Sheriff is to enforce the law in unincorporated areas of the County. The County Sheriff's Department does provide certain specialized services and will assist local law enforcement officers upon their request. The Sheriff also operates the Jefferson County Justice Facility and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the courts, the Sheriff is in charge of the service of court documents.

Budgetary Controls

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the County Auditor's office by department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured.

A computerized certification system allows the County Auditor's office to ascertain the status of the department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

LOCAL ECONOMY

Historically, the County's main industry and source of jobs has always been the area steel mills. However, the reduced demand for locally produced steel products over the past several years has resulted in the closing and/or downsizing of the local plants. It was feared that this would have a long term negative impact on the local economy. For a period of years this proved to be true. However, in 2018 JSW Steel USA Inc. purchased a previously idled steel mill located in Mingo Junction from Acero Junction. The company invested approximately $250 million in plant upgrades to restart the existing electric arc furnace. JSW Steel recently announced plans to invest an additional $145 million in plant upgrades to expand production as well as help to lower carbon emissions. It is the hope of local officials that this plant expansion will provide a significant financial boost to the local economy.

Prior to the reopening of the steel mill in Mingo Junction, it seemed that the local economy would continue to struggle due to the plant closings and downsizings. However, a new and extremely positive economic change has occurred. Vast deposits of gas and oil have been discovered in the Marcellus and Utica shale formations located in Western Pennsylvania, West Virginia, and Eastern Ohio (the Appalachia area), including Jefferson County. The discovery of deposits has spurred significant interest in gas drilling in Jefferson County. A number of companies have already procured substantial amounts of property mineral rights over the past few years. Drilling has intensified greatly over the past few years and is expected to continue for the foreseeable future. Experts believe that, once fully developed, Appalachia's Marcellus shale figures to be the second largest natural gas field in the world. Experts, gas company officials, and local officials believe that the gas drilling will continue to have a major effect on the local economy.

A substantial number of gas drilling and directly related jobs are expected to be created. To date, several gas related companies including Express Energy, Hess Energy, Environmental Management Specialists, Premier Pump, Heavy Duty Industrial Services, and Strauss Industries have opened operations in the County. These companies have invested over $70 million into the local economy. In addition, a substantial number of trickledown effect jobs have been created in other areas. These trickledown jobs include new hotels, new restaurants, and new retail businesses, as well as expanded services for existing businesses.

The County has seen the completion of its second gas transmission pipeline. The pipelines are now completed and in operation. Significant tax revenues are currently being generated by these pipelines, benefitting the County as well as a number of school districts and townships throughout the County. It is anticipated that an additional pipeline will be completed and operational in the next year. The completion of these pipelines has allowed for a significant expansion of gas drilling currently occurring throughout the County. While this has been a significant boost to the local economy, the future of gas drilling has become a bit uncertain due to the fluctuating demand for gas. Local officials are monitoring this situation closely.

An additional boost to the local economy has come from the Connect Appalachia project. This $100 million project was designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project encompasses 34 counties covering 17,000 square miles and provides broadband internet access to the covered area. The project to install the 800 miles of fiber optic computer lines was completed by Horizon Telecom, a Ross County company. Local officials believe that this expanded access to high speed internet access will help attract new business to the area.

In recent years, the County has seen the opening of a number of new businesses including a Walmart food distribution center. Since its opening, the 880,000 square foot $75 million project has created over 900 new jobs, and services Walmart stores within a 100 mile radius. Other new businesses that have opened in recent years include a Walmart Supercenter, Rural King, Lowes, Office Max, Bulldog Rack, Kroger, Applebee's, Capital Recovery Systems, CVS Pharmacy, Walgreens Pharmacy, Nelson Fine Art & Gifts, Texas Roadhouse, Express Energy, Environmental Management Specialists, H&H Screening, National Colloid Company, Premier Pump, Strauss Industries, a Microtel hotel facility, Seven Ranges Entertainment, and a state of the art YMCA at the former St. John's Arena. In addition, two Dunkin' Donut stores opened in mid 2020, with a third location scheduled to open in 2024.

A 93 acre industrial park is a key component in the County's economic development strategy. The County-owned park is located just over one mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The industrial park is currently the home of QPI Tools, A-2-C Communications, Signs Limited, the R-Way Transport facility, and National Colloid Company. The National Colloid Company is the most recent tenant in the industrial park. The company purchased an existing facility formerly occupied by Bulldog Rack and has invested more than $2.5 million into the local economy. In addition, the County recently agreed to transfer five acres in the industrial park that has become the headquarters of Riley Petroleum.

Over the past several years, new development has occurred at the County airport. Over $17 million in upgrades and improvements have been made to the facility. These upgrades include enlarging the facility, lengthening the runway, constructing new hangers, as well as the construction of a new terminal and lounge building. In addition, the County recently completed a project to lengthen the runway an additional 400 feet to its current 5,000 foot length. This $2 million project allows even larger sized private jets to land at the Airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in the planning stages. It is anticipated that the current and future improvements at the airport will help attract new business to the County.

The Laurels and Sienna Woods, extended care facilities, opened over the past few years to provide care for the aging population within the area. In addition, a major expansion project was recently completed at the Villa Royale, another area extended care facility.

Buckeye Power's Cardinal Power Plant, located in the southern portion of the County, and Energy Harbor Corporation's W.H. Sammis Plant in the northern portion of the County have both undergone substantial upgrades in recent years. Construction was completed on the installation of $1.5 billion flue gas desulfurization (FGD) systems on all three units at the Cardinal Power Plant while similar construction was completed on the installation of a $1.1 billion flue gas desulfurization (FGD) systems on three units at the W.H. Sammis Plant. FGD systems, commonly called scrubbers, reduce sulfur dioxide emissions by up to 98 percent. At the time of completion, it was hoped that these upgrades would keep these coal fired power plants fully operational and competitive for years to come. However, both plants have seen recent reductions in production as well as staffing, as demand for electricity produced from these facilities has decreased. As a result of the lower demand for electricity produced from these facilities, Energy Harbor, owner of the Sammis Plant, shuttered operations at that facility in May of 2023. Deconstruction of the Sammis Plant began in June of 2024. The resulting loss of jobs as well as tax revenue will have a negative effect on the local economy. At this time the extent of that impact on the economy is not fully known. Local officials are monitoring this situation closely. In addition, local officials continue to monitor the situation at the Cardinal Power Plant as concern grows as to the continued sustainability of this plant.

Timet, a titanium metals processor located in Toronto, continues to make capital investments in new machinery and equipment. Since 1995, the company has invested over $70 million in modernization and expansions.

Trinity Medical Center has seen the completion of a number of expansion projects over the past few years. These projects include the original construction of the $3.5 million Tony Teramana Cancer Center, a $7 million 79,000 square foot patient care unit addition to Trinity's west campus, a $6 million office facility at the west campus, and a $7 million expansion project at the Tony Teramana Cancer Center. Construction is currently underway on a major $75 million renovation project. Construction is expected to be completed in 2024. Other future upgrades and expansion projects are currently in the planning stages.

The Franciscan University, a post-secondary educational institution located within the County, continues to expand services and facilities. As enrollment steadily increases, the campus footprint has expanded, as new facilities have been constructed over the past several years to accommodate the larger enrollment as well as to accommodate the expanded programs offered by the university.

In 2009, Eastern Gateway Community College, another post-secondary educational institution located within the County, expanded services into nearby Columbiana, Mahoning, and Trumbull counties as part of a State plan to expand community college services throughout the State. A $1.9 million grant through the U.S. Department of Labor helped create a virtual community college in eastern Ohio and expand community college service into previously unserved areas. While the main campus remained in Steubenville, a second permanent location opened in Mahoning County with instructors and classrooms available in career centers and rented space. The college then expanded its online class program to keep up with the ever changing educational demands. Part of this expansion of on-line programs included a free tuition program instituted by the College through a collaboration with Student Resource Center, a for-profit online program manager. At its peak the Community College had over 40,000 on-line students in addition to its in-person students. However, recent events have altered the status of Eastern Gateway Community College dramatically. The U.S. Department of Education has questioned the College's use of federal funds and, as a result, has suspended federal funding allocations to the College. This necessitated that the College discontinue its free tuition on-line program. This step did not provide sufficient assurances to the U.S. Department of Education as federal funding to the College has been discontinued. The continued lack of available federal funding has resulted in severe financial distress to the College. Consequently, the College's Board of Trustees have voted to dissolve the College no later than October 31, 2024. The resulting loss of jobs will have a negative effect on the local economy. At this time the extent of that impact on the economy is not fully known. Local officials are monitoring this situation closely.

As noted above, a number of positive changes have occurred in the County over the past few years. However, the County, like the State of Ohio and the rest of the Country, is still dealing with some of the lingering effects of the COVID-19 pandemic. While the national emergency has ended, this pandemic changed the culture within the County and greatly impacted government and business operations as well. A number of local business were forced to scale back operations, lay-off employees, and drastically change the way business was conducted during the height of the pandemic. Even now, as unemployment decreases and the local health climate returns to a somewhat more normal level, many businesses are still unable to return to pre-COVID operating levels. Many businesses are unable to recruit a sufficient number of employees to meet operational needs. As a result, many businesses have been forced to once again change business operations and operate on a scaled back level compared to their previous business operations. It is the hope of the local officials that this trend changes and that local businesses will soon be able to find adequate staff and return to "normal" operating levels.

LONG-TERM FINANCIAL PLANNING

The fact that the County's unemployment rate has typically been higher than the federal and state averages has caused reason for continued concern regarding the County's long-term financial planning. Any significant unfavorable change in the unemployment rate usually leads to lower sales tax collections. Fortunately, the County's sales tax revenues have risen fairly consistently in recent years. However, in order to avoid any potential revenue shortfalls, should sales tax collections decline significantly, the County has taken a very conservative approach with current spending. Budget restraints have been implemented in order to conserve spending and help maintain a sufficient spending reserve as a hedge against future revenue shortfalls.

Significant fluctuations in the cost of gasoline and gasoline related items over the past few years have caused a major concern for the County Engineer's Office. Past price increases caused the cost of road repair projects to increase dramatically. Consequently, the Engineer's Office revised its long-term road projects plans and implemented a revised plan to keep all County roads in a condition that meets or exceeds required safety standards, while allowing the department to stay within budget. However, one early and continuing positive from the Marcellus shale drilling has been a significant boost to the County Engineer's office and its long-term road project plans in the form of road upgrades and improvements made by the various gas and oil companies doing business in Jefferson County. During 2023 alone, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies replaced or improved 17.72 lane miles of County road and road base at a cost of over $3.5 million. It is expected that additional road replacements or repairs will occur in the future. This has allowed the County Engineer's office to shift resources to other types of projects while still keeping up with the revised long-term road project plans.

RELEVANT FINANCIAL POLICIES

In prior years, the County's Self Insurance Hospitalization Fund reflected a deficit net position. In 2004, the Board of County Commissioners joined the Ohio Mid-Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium. At that time, significant changes were made to the County's insurance plan to help control costs. Currently, the County continues to maintain a sufficient balance with the third party administrator to pay current and future claims. Additional changes have since been made to the County's insurance plan to further help control costs.

At the same time Board of County Commissioners joined the Ohio Mid-Eastern Regional Education Service Agency's now Jefferson Health Plan insurance consortium, the Board of County Commissioners also adopted a debt repayment plan to eliminate the existing deficit balance in the County's existing Self Insurance Hospitalization Fund. While the debt repayment plan is proceeding to eliminate the previous existing deficit balance, it does not appear that the deficit will be eliminated within the intended time period. The County has held preliminary discussions regarding possible modifications or an extension to the debt repayment plan to ensure that this deficit balance is eliminated.

Several years ago, the County completed the implementation of a Geographic Information System (GIS). To fund the implementation and operation of this system, the Board of County Commissioners has dedicated one mill of the four mill permissive conveyance fee to the GIS Fund. With the Geographic Information System (GIS) now fully operational, the County now utilizes this funding to ensure that the system is kept accurate and up to date. The process of updating, enhancing and expanding the capabilities of the GIS system is an ongoing process to ensure that the most up-to-date and pertinent data is available on the County's GIS system.
From 1993-2015, the County participated in the Bureau of Workers Compensation's retrospective rating program to provide workers compensation insurance coverage to employees. In the past, the cost of worker's compensation premiums has been allocated to the various County funds based on the County's worker's compensation rate and the various funds' payrolls. Beginning in 2006, the Board of County Commissioners adopted a cost allocation method to allocate workers compensation insurance premiums based on a combination of a fund's payroll as well as a 30 percent allocation of claims costs directly attributable to the fund. This cost allocation method was adopted to make the various County departments and funds more accountable for worker's compensation claim costs. Beginning in 2015, the County joined a group

retrospective rating program through the County Commissioners Association of Ohio. It is the hope of the Board of County Commissioners that participation in this group retrospective rating program will help lower the County's worker's compensation costs. So far that has been the case as County worker's compensation premiums have declined. The County continues to use the cost allocation method noted above to keep the various County departments and funds more accountable for worker's compensation claim costs.

MAJOR INITIATIVES

The County has a number of projects underway to help government run more efficiently and help the County compete for future job growth.

Industrial Park

The industrial park, located just off of the U.S. Route 22 bypass, is a key component in the County's economic development strategy. The County-owned Park is located just over 1 mile from the four-lane U.S. Route 22, and is part of an area which, overall, has more than 1,000 acres available for development. The location has excellent highway access and is near a skilled, plentiful workforce. Construction was completed on the State Route 43 widening project, which has helped provide even easier access to the industrial park from U.S. Route 22. Local officials believe that this widening project will serve as a useful tool to help entice additional business into the industrial park.

Airport

Over the past few years, the County completed a multi-phase airport expansion project. Over $17 million in upgrades and improvements have been made to enlarge the facility, lengthen the runway, construct new hangers, and construct a new terminal and lounge building. This project provided the facility with the capability to allow larger sized private jets to land at the Airport.

In 2014, the County completed an additional airport expansion program. This $2 million expansion project lengthened the runway to 5,000 feet and allows even larger sized planes and private jets to land at the airport. The lengthened runway will make the Airpark facility eligible for additional federal and state funding for further expansion. Additional upgrades at the airport are currently in the planning stages. Local officials believe that the current and future improvements at the airport will help attract new business to the County.

Geographic Information System

The County completed the implementation of a Geographic Information System (GIS). This project was a joint effort, being completed with the cooperation of the Commissioner's Office, the County Engineer's Office, the County Auditor's Office, the Water and Sewer Department, the Emergency 911 Department, the Data Processing Department, the Board of Elections, the Regional Planning Commission, Progress Alliance, and the Brooke-Hancock-Jefferson Planning Commission.

This project now provides a vast array of information to each of these departments and agencies. The data provided by this GIS system will aid each of these departments and agencies in the completion of their day-to-day operations by providing continually updated information that is specifically tailored to each department and agency. The Geographic Information System (GIS) also allows Jefferson County to deliver services to a diverse customer base. Information is available to help provide the following services: neighborhood indicators and asset mapping, social services master plan development, benchmarking, regional and community planning, policy and program coordination, data collection, data analysis, and promotion of economic development plans. In addition, the project also provides accurate and up-to-date information that will benefit the citizens who depend on County departments.

Economic development agencies now have important and valuable information readily available to provide to potential developers. This information can be used as an important tool to help persuade developers to invest in Jefferson County.

In order to ensure that the County's Geographic Information System (GIS) system is kept current and up to date, continual updates and upgrades are necessary. To this extent, the County completed a street centerline project which allows for up to date and accurate information regarding street locations. This information was tied into the County 911 system. Recently, the County had oblique imagery photography completed. This oblique imagery photography now allows for a three dimensional view of structures within Geographic Information System (GIS), as opposed to just the previous aerial view available.

As this project expands and progresses even further, it is anticipated that a number of other departments and agencies will become involved in this project in the near future. These include the Department of Developmental Disabilities, Children Services, the Prosecuting Attorney's Office, and the JB Green Team (formerly the Jefferson-Belmont Joint Solid Waste Authority).

Road and Bridge Improvement

As previously mentioned, through road use and maintenance agreements with the County Engineer's Office, the various gas and oil companies have replaced or improved a significant number of County roads at no cost to the County. This has allowed the County Engineer's office to shift resources to bridge repair and replacement projects while still keeping up with the revised long-term road project plans.

It is anticipated that the gas and oil companies will continue to replace or improve County roads for the foreseeable future. This will continue to be a significant boost to the County Engineer's Office and will allow resources to be dedicated to the completion of other projects.

Water and Sewer

Jefferson County's Water and Sewer Department has adopted a long range plan to perform a number of water improvement projects and sanitary sewer projects. These scheduled projects will allow the County to meet all current EPA mandated system improvements. Additionally, the County will be able to provide water and sanitary sewer service to a number of new areas throughout the County. Major projects recently completed include the Crestview-Belvedere Sanitary Sewer Project, the Amsterdam Sanitary Sewer Project, the Ridgeland Sanitary Sewer Project, the Tidd-Dale Sanitary Sewer addition, Area-A (Brilliant) Waterline Booster Station Project, the Bradley Road Waterline Extension Project, the completion of a storage facility at the service complex location, the Mingo Waterline Connector, a new SCADA telemetry system to monitor the District's facilities, and a water telemetry project.

In addition to these projects, the County assumed ownership and operational control over the Village of Richmond water system and the Village of Smithfield water system and sanitary sewer systems through transfers of operations in prior years. Upgrades and improvements at a total cost in excess of $6.1 million have been completed at these facilities to ensure that residents have safe reliable water and sanitary sewer systems.

A number of additional projects are currently in the early planning stage. Each of these projects will be completed through a combination of grants, loans, and local contributions.

Towers Building

The County purchased the Towers Building in 2013, an eight story office building in downtown Steubenville. This building currently houses a number of County departments and agencies as well as a number of private organizations. As current rental leases expire in other facilities, the County intends to relocate additional County agencies into this facility. During 2022 the Social Security Administration leased approximately 3,500 square feet of space on the 3rd Floor of the Towers Building. In the future, the County hopes to attract additional governmental and/or private organizations to the site.

The County issued debt to complete needed improvements and upgrades at the Towers Building. These improvements and upgrades include roof replacements, heating system upgrades, cooling system upgrades, and building envelope upgrades. The County anticipates that these upgrades will allow the building to operate in a more effective and efficient manner for years to come.

Fiber Optics

Jefferson County is part of the Connect Appalachia project. This $100 million project is designed to provide high speed fiber optic internet access to rural areas of the Appalachian region. This project involves 34 counties covering 17,000 square miles and provides broadband internet access to the covered area. The project has been funded by a $70 million grant from the National Telecommunications Infrastructure Administration with the $30 million local match provided from Horizon Telecom. Horizon Telecom has already installed a network backbone in the region.

The Jefferson County portion of the project provides an eighteen mile fiber optic backbone to connect the County offices in downtown Steubenville with the service complex building on State Route 43, the County industrial park on County Road 43, and the County Airport area off of Fernwood Road. It is anticipated that this high speed fiber optic line will provide a foundation for the future that will help drive economic development efforts.

County Port Authority

In April of 2012, the County, in conjunction with the City of Steubenville, established a county-wide port authority. The nine-member board will have four representatives appointed by Jefferson County, four members appointed by the City of Steubenville, and one member appointed by the Regional Planning Commission. It is the hope of area officials that the county-wide port authority will be yet another economic development tool to help attract new business to Jefferson County.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This was the twenty-sixth consecutive year that the government has achieved this prestigious award. In order 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 generally accepted accounting principles 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 the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

The publication of this ACFR represents an important achievement in the ability of Jefferson County to provide significantly enhanced financial information and accountability to the citizens of Jefferson County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities.

I would like to acknowledge the efforts of the entire staff of the Jefferson County Auditor's office and Information Technologies Department for their contributions to this report. Special thanks are extended to Michael S. Warren, Deputy Auditor, for his effort and dedication to this project. My appreciation is also extended to the Local Government Services Section of the Auditor of State's Office for their guidance and assistance.

I would also like to thank all of the elected officials, department heads, and their staffs for their assistance and cooperation with the preparation of this Annual Comprehensive Financial Report. I ask for their continued support of this project and of my efforts toward continuing the sound financial management for Jefferson County.

Sincerely,

E.J. Conn
Jefferson County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson County
Ohio

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

Jefferson County, Ohio
Elected and Appointed Officials

Elected Officials

E.J. Conn, Auditor

David Maple, Commissioner
Anthony Morelli, Commissioner
Eric Timmons, Commissioner

Raymond M. Agresta, Treasurer

Andrew Plesich, Clerk of Courts

Dr. Michael Scarpone, Coroner

James F. Branagan, Engineer

Jane M. Hanlin, Prosecutor

Scott Renforth, Recorder

Fred J. Abdalla, Jr., Sheriff

Michelle Miller, Common Pleas Court Judge
Joseph J. Bruzzese, Jr., Common Pleas Court Judge
Frank Noble Jr., Juvenile/Probate Court Judge
Michael C. Bednar, County Court Judge
Lisa Ferguson, County Court Judge
David J. Scarpone, County Court Judge

Appointed Officials

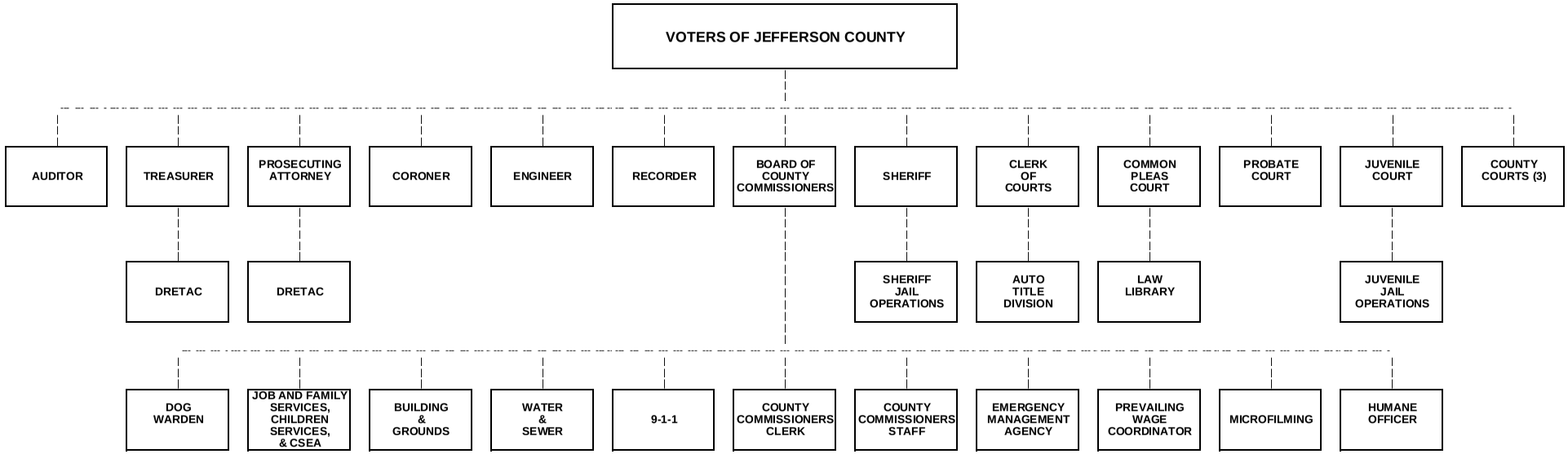
Michelle Santin, Director
Department of Job and Family Services and Children Services

Michael Zinno, Superintendent
Board of Developmental Disabilities

William Holt, Director
Prevention and Recovery Board

Michael Eroshevich
Sanitary Engineer

JEFFERSON COUNTY GOVERNMENT ORGANIZATIONAL CHART



APPOINTED BOARDS AND COMMISSIONS AND STATUTORY BOARDS AND COMMISSIONS:

BOARD OF ELECTIONS
COUNTY AIRPORT AUTHORITY
BOARD OF HEALTH
REGIONAL PLANNING COMMISSION
VETERANS SERVICE COMMISSION
JEFFCO SHELTERED WORKSHOP
BHJ PLANNING COMMISSION
AGRICULTURAL SOCIETY (FAIR BOARD)
EAST OHIO CORRECTIONAL CENTER
JEFFERSON - BELMONT JOINT SOLID WASTE AUTHORITY
JEFFERSON COUNTY CLUSTER
SOIL & WATER CONSERVATION DISTRICT

BOARD OF ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES
BOARD OF DEVELOPMENTAL DISABILITIES
LOCAL EMERGENCY PLANNING COMMISSION (LEPC)
OAKVIEW JUVENILE RESIDENTIAL CENTER
OHIO MID-EASTERN GOVERNMENTS ASSOCIATION (OMEGA)
JEFFERSON METROPOLITAN HOUSING AUTHORITY
AREA OFFICE ON AGING

CARNEGIE LIBRARY
FRIENDSHIP PARK DISTRICT
FAMILY AND CHILDREN FIRST COUNCIL
BELMONT, CARROLL HARRISON, AND JEFFERSON COUNTIES COUNCIL OF GOVERNMENTS
EASTERN GATEWAY COMMUNITY COLLEGE
LAW LIBRARY RESOURCES BOARD
JEFFERSON COUNTY PORT AUTHORITY
JEFFERSON COUNTY LAND REUTILIZATION CORPORATION

BOARDS AND COMMISSIONS COMPOSED OF ELECTED OFFICIALS:

DATA PROCESSING BOARD
COUNTY RECORDS COMMISSION
BOARD OF TAX REVISION
BUDGET COMMISSION
MICROFILM BOARD

Financial Section

OHIO AUDITOR OF STATE
KEITH FABER

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

INDEPENDENT AUDITOR'S REPORT

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jefferson County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Public Assistance, Motor Vehicle Gasoline Tax, and Developmental Disabilities funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplementary information, such as 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 statements and schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024, 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.

Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2024

The discussion and analysis of Jefferson County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2023. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2023 are as follows:

The County's total net position increased $5,974,615 during 2023. This represents a 3.18 percent increase from 2022.

At the end of the current year, the County reported an unrestricted net position deficit for governmental activities of ($5,949,249). This represents a decrease in the deficit of $4,835,593 or 44.84 percent from the balance of the prior year.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of $50,491,784, an increase of $2,713,931 from the prior year. Of this amount, $39,819,042 is restricted, $1,533,224 is nonspendable, $2,192,265 is assigned and $6,947,253 is unassigned and available for spending on behalf of its citizens, as defined in Governmental Accounting Standards Board (GASB) Statement No. 54.

Using This Annual Financial Report

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity.

The *Statement of Net Position* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds. Nonmajor funds are presented separately from major funds in total and in one column.

County-Wide Financial Statements

The County-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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2023?" The Statement of Net Position and the Statement of Activities answer this question.

The Statement of Net Position presents information on all of the County's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows, with the difference being reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial 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.

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

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

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer systems are reported here.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. 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 moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Public Assistance (Job and Family Services), Motor Vehicle Gasoline Tax, and Developmental Disabilities Special Revenue Funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

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

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

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The Self-Insurance Funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also account for the claims and liabilities relating to the County's group rated self-insured workers' compensation program.

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

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

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information in accordance with GASB Statements No. 68 and No. 75, and combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2023 compared to 2022:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	$98,395,079	$99,455,638	$6,478,312	$7,911,755	$104,873,391	$107,367,393
Net OPEB Assets	99,845	5,023,441	0	220,735	99,845	5,244,176
Capital Assets, Net	121,060,655	114,932,161	57,003,372	57,252,712	178,064,027	172,184,873
Total Assets	219,555,579	219,411,240	63,481,684	65,385,202	283,037,263	284,796,442
Deferred Outflows of Resources						
Deferred Charge on Refunding	27,502	30,002	11,927	13,263	39,429	43,265
Pension	19,164,360	6,344,601	859,177	268,771	20,023,537	6,613,372
OPEB	2,876,569	87,526	129,751	3,377	3,006,320	90,903
Asset Retirement Obligation	0	0	629,066	1,097,420	629,066	1,097,420
Total Deferred Outflows of Resources	22,068,431	6,462,129	1,629,921	1,382,831	23,698,352	7,844,960
Liabilities						
Current and Other Liabilities	8,100,125	10,788,021	1,066,795	1,966,667	9,166,920	12,754,688
Long-Term Liabilities:						
Due Within One Year	2,556,107	2,500,384	1,620,141	1,497,584	4,176,248	3,997,968
Due in More Than One Year:						
Net Pension Liability	47,514,600	15,458,043	2,109,501	637,354	49,624,101	16,095,397
Net OPEB Liability	954,604	0	43,392	0	997,996	0
Other Amounts	8,171,192	8,754,023	23,943,838	24,289,549	32,115,030	33,043,572
Total Liabilities	67,296,628	37,500,471	28,783,667	28,391,154	96,080,295	65,891,625
Deferred Inflows of Resources						
Property Taxes	14,926,839	14,637,193	0	0	14,926,839	14,637,193
Pension	914,139	17,661,685	25,235	792,175	939,374	18,453,860
OPEB	418,049	5,215,672	15,204	230,357	433,253	5,446,029
Leases	442,857	248,208	72,305	98,410	515,162	346,618
Total Deferred Inflows of Resources	16,701,884	37,762,758	112,744	1,120,942	16,814,628	38,883,700
Net Position						
Net Investment in in Capital Assets	113,846,074	106,533,800	32,440,979	34,226,165	146,287,053	140,759,965
Restricted	49,728,673	54,861,182	290,796	470,409	50,019,469	55,331,591
Unrestricted (Deficit)	(5,949,249)	(10,784,842)	3,483,419	2,559,363	(2,465,830)	(8,225,479)
Total Net Position	$157,625,498	$150,610,140	$36,215,194	$37,255,937	$193,840,692	$187,866,077

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2023. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

During 2023, total assets of the County decreased $1,759,179 or 0.62 percent from the prior year. Individually, current and other assets decreased $2,494,002 or 2.32 percent, net OPEB assets decreased $5,144,331 or 98.10 percent, and capital assets increased $5,879,154 or 3.41 percent. The decrease in current and other assets is due primarily to decreases in cash and cash equivalents with fiscal agents related to sewer revenue bond proceeds held by USDA, as well as reduced cash reserves held by the fiscal agent for the County's self-insured health program, and property taxes receivable related to public utility personal property tax value appeals. The increase in capital assets is due primarily to completed infrastructure projects for governmental activities, including $3.5 million of contributed capital from oil and gas companies for roadway improvements. The decrease in net OPEB assets is due primarily to OPERS reporting a net OPEB liability in the current year, predominately due to earnings on OPEB plan investments.

During 2023, total liabilities increased $30,188,670 or 45.82 percent. Individually, current and other liabilities decreased $3,587,768 or 28.13 percent; long-term liabilities due within one year increased $178,280 or 4.46 percent; net pension liability increased $33,528,704 or 208.31 percent; the net OPEB liability increased $997,996, up from $0 in the prior year; and other amounts of long-term liabilities due in more than one year decreased $928,542 or 2.81 percent. Current and other liabilities decreased across most classifications, with the most significant decreases being in unearned revenue, as the County spends down its remaining balance of local fiscal relief funds from the American Rescue Plan Act, and contracts payable related to the completion various sewer construction projects. The changes in long-term liabilities for amount due within one year and other amounts due in more than one year is primarily due to the scheduled retirement of debt obligations, offsetting any increases related to new debt issues, as well as a decrease in the long-term asset retirement obligation liability. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits while the net OPEB liability increase represents the County's proportionate share of OPERS OPEB's unfunded benefits. As indicated previously, changes in pension and OPEB benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB (asset) liability.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $193,840,692 ($157,625,498 in governmental activities and $36,215,194 in business-type activities) as of December 31, 2023. By far, the largest portion of the County's net position, $146,287,053 or 75.47 percent, reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings and building improvements, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, $50,019,469 or 25.80 percent represents resources that are subject to restrictions on how they can be used. The remaining portion of the County's net position, ($2,465,830) or (1.27) percent, is a deficit unrestricted and is to be used to meet the County's ongoing obligations to citizens and creditors. During 2023, the deficit in the County's unrestricted portion of its' net position decreased $5,759,649 or 70.02 percent.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2023 and 2022, as Table 2 shows the changes in net position for 2023 compared to 2022.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues:						
Charges for Services and Sales	$12,986,411	$12,646,017	$7,978,759	$7,366,556	$20,965,170	$20,012,573
Operating Grants and Contributions	36,757,801	35,158,470	92,938	0	36,850,739	35,158,470
Capital Grants and Contributions	4,232,736	1,470,038	160,990	3,058,186	4,393,726	4,528,224
Total Program Revenues	53,976,948	49,274,525	8,232,687	10,424,742	62,209,635	59,699,267
General Revenues:						
Property Taxes	13,071,300	15,026,141	0	0	13,071,300	15,026,141
Permissive Sales Taxes	15,304,594	14,687,594	388,680	375,972	15,693,274	15,063,566
Intergovernmental	2,593,855	2,597,534	0	0	2,593,855	2,597,534
Investment Earnings and Other Interest	2,241,658	(854,047)	38,358	29,717	2,280,016	(824,330)
Oil and Gas Agreement Bonus	57,057	2,000	0	0	57,057	2,000
Gifts and Donations	19,041	40,902	0	0	19,041	40,902
Miscellaneous	815,024	895,722	2,859	4,299	817,883	900,021
Total General Revenues	34,102,529	32,395,846	429,897	409,988	34,532,426	32,805,834
Total Revenues	$88,079,477	$81,670,371	$8,662,584	$10,834,730	$96,742,061	$92,505,101

(Continued)

Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Program Expenses						
General Government						
Legislative and Executive	$9,468,895	$8,571,500	$0	$0	$9,468,895	$8,571,500
Judicial	5,570,903	3,644,252	0	0	5,570,903	3,644,252
Public Safety	15,975,783	11,614,272	0	0	15,975,783	11,614,272
Public Works	13,665,129	12,067,662	0	0	13,665,129	12,067,662
Health	16,071,850	13,053,697	0	0	16,071,850	13,053,697
Health - Intergovernmental	120,299	129,746	0	0	120,299	129,746
Human Services	17,646,653	14,869,190	0	0	17,646,653	14,869,190
Conservation and Recreation	199,782	276,528	0	0	199,782	276,528
Economic Development	2,107,507	4,167,297	0	0	2,107,507	4,167,297
Economic Development - Intergovernmental	22,700	50,000	0	0	22,700	50,000
Interest	214,618	254,414	0	0	214,618	254,414
Sewer	0	0	4,806,356	3,063,830	4,806,356	3,063,830
Water	0	0	4,896,971	6,603,005	4,896,971	6,603,005
Total Expenses	81,064,119	68,698,558	9,703,327	9,666,835	90,767,446	78,365,393
Increase (Decrease) in Net Position	7,015,358	12,971,813	(1,040,743)	1,167,895	5,974,615	14,139,708
Beginning Net Position	150,610,140	137,638,327	37,255,937	36,088,042	187,866,077	173,726,369
Ending Net Position	$157,625,498	$150,610,140	$36,215,194	$37,255,937	$193,840,692	$187,866,077

Governmental Activities

The net position of governmental activities increased $7,015,358 or 4.66 percent during 2023.

Operating grants and contributions were the largest program revenues, accounting for $36,757,801 or 41.73 percent of total governmental revenues. The primary recipients of operating grants and contributions are the Department of Job and Family Services (Public Assistance) Fund, the Motor Vehicle and Gasoline Tax Fund, the Developmental Disabilities Fund, and the Children Services Fund. Operating grants and contributions increased $1,599,331 from the prior year, primarily due to an increase in operating grant revenues recognized for the Local Fiscal Recovery Fund, as well as an increase in community development operating grant revenue.

Permissive sales tax revenues account for $15,304,594 or 17.38 percent of total governmental revenues. Permissive sales tax revenues experienced an increase of $617,000 from the prior year due to a moderate increase in sales throughout the County.

Property tax revenues accounted for $13,071,300 or 14.84 percent of total governmental revenues. Property tax revenues experienced a decrease of $1,954,841 from the prior year, due primarily to decreased collections resulting from public utility personal property tax value appeals.

Another major revenue component of governmental activities is the direct charges to users of governmental services which accounted for $12,986,411 or 14.74 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures and settlements related to judicial activity and legal settlements, and licenses and permits. Charges for services increased $340,394 from the prior year. The increase was the result of the County recognizing the settlement proceeds related to the OneOhio Opioid Lawsuit, which was able to offset decreased charges for services revenue for the Airport and the General Fund.

Program expenses of governmental activities increased $12,365,561 in 2023. This increase is due primarily to pension and OPEB expenses, operations returning to pre-COVID-19 levels, and expanded services being provided by the County in a number of areas.

Human Services programs accounted for $17,646,653, or 21.77 percent of total expenses for governmental activities. Human Services expenses increased $2,777,463 from the prior year.

Health programs accounted for $16,071,850, or 19.83 percent of total expenses for governmental activities. Health expenses increased $3,018,153 from the prior year.

Public Safety programs accounted for $15,975,783, or 19.71 percent of total expenses for governmental activities. Public Safety expenses increased $4,361,511 from the prior year.

Public Works programs accounted for $13,665,129, or 16.86 percent of total expenses for governmental activities. Public Works expenses increased $1,597,467 from the prior year.

Other major program expenses for governmental activities include legislative and executive general government programs which accounted for $9,468,895, or 11.68 percent of total expenses, judicial general government programs which accounted for $5,570,903, or 6.87 percent of total expenses, and economic development programs which accounted for $2,107,507 or 2.60 percent of total expenses.

Business-Type Activities

The net position of business-type activities decreased $1,040,743 during 2023.

In 2023, charges for services were the largest program revenues, accounting for $7,978,759, or 92.11 percent of total business-type revenues. Charges for services increased $612,203 from the prior year. This increase is primarily due to an increase in user charges implemented during 2023.

Permissive sales tax revenues account for $388,680 or 4.49 percent of total business-type revenues. Permissive sales tax revenues experienced an increase of $12,708 from the prior year due to slightly increased sales in the County.

Capital grants and contributions account for $160,990, or 1.86 percent of total business-type revenues. Capital grants and contributions decreased $2,897,196 from the prior year. This decrease is primarily due to a decrease in grant funding for capital related projects that were completed in 2022 or early 2023.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government				
Legislative and Executive	$9,468,895	$8,571,500	$3,330,205	$1,680,887
Judicial	5,570,903	3,644,252	3,417,151	1,554,689
Public Safety	15,975,783	11,614,272	10,800,858	5,738,037
Public Works	13,665,129	12,067,662	1,673,557	3,681,045
Health	16,071,850	13,053,697	2,996,114	2,675,071
Health - Intergovernmental	120,299	129,746	0	0
Human Services	17,646,653	14,869,190	4,464,726	1,579,810
Conservation and Recreation	199,782	276,528	199,782	276,528
Economic Development and Assistance	2,107,507	4,167,297	(9,840)	1,983,552
Economic Development and Assistance - Intergovernmental	22,700	50,000	0	0
Interest	214,618	254,414	214,618	254,414
Total Expenses	$81,064,119	$68,698,558	$27,087,171	$19,424,033

Charges for services and sales, operating grants, and capital grants totaling $53,976,948 provide for 66.59 percent of the total governmental activities expenses of the County. The remaining net cost of services of $27,087,171 in governmental activities is funded by property taxes, permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The $10,800,858 in net costs of services for Public Safety indicates the general fund, permissive sales tax, and property tax levy support provided for the operation of the Sheriff's Department and the Detention Center. Management is concerned with the fact that there are insufficient program revenues to operate the Justice and Detention Center. The County is exploring various options to help reduce the tax burden associated with the operation of the Justice and Detention Center.

The $4,464,726 in net cost of services for Human Services demonstrates the costs of services that are not supported from charges for services and state and federal resources. The remaining net cost for services is funded by property taxes and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The $2,996,114 in net cost of services for Health demonstrates the costs of services that are not supported from charges for services and state and federal resources. The remaining net cost for services is funded by property taxes and miscellaneous revenues, which were sufficient to cover these remaining expenses.

The $1,673,557 in net cost of services for Public Works demonstrates the costs of services that are not supported from state and federal resources. As such, this amount indicates the portion that is funded by permissive sales taxes.

The $3,330,205 in net cost of services for General Government Legislative and Executive and the $3,417,151 in net cost of services for General Government Judicial demonstrate the costs of services that are not supported from charges for services, state, and federal resources. As such, this amount indicates the portion that is funded by property taxes, permissive sales taxes and other miscellaneous local revenues.

Financial Analysis of County Funds

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

Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. (GASB) Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. 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.

As of December 31, 2023, the County's governmental funds reported a total ending fund balance of $50,491,784, an increase of $2,713,931 from the prior year.

Of that total ending fund balance, $39,819,042 is restricted, $1,533,224 is nonspendable, $2,094,001 is assigned for future appropriations, $16,645 is assigned for legislative and executive purposes, $3,734 is assigned for judicial purposes, $77,885 is assigned for other purposes, and $6,947,253 is unassigned and available for spending on behalf of its citizens as defined in (GASB) Statement No. 54. Of the amounts restricted, $9,128,124 is restricted for developmental disabilities purposes, $5,194,865 is restricted for motor vehicle and gasoline tax purposes, $4,957,750 is restricted for local program purposes, $4,080,480 is restricted for corrections and public safety purposes, $3,144,489 is restricted for debt service, $3,135,897 is restricted for mental health purposes, $2,699,063 is restricted for children services purposes, $2,433,988 is restricted for real estate assessment and delinquent collection purposes, $1,721,450 is restricted for child support enforcement purposes, $1,489,939 is restricted for the children's home, $752,516 is restricted for jail levy operations, $334,147 is restricted for capital outlay purposes, $327,546 is restricted for Opioid Abatement Strategies purposes, $238,269 is restricted for tuberculosis/crippled children purposes, $117,157 is restricted for senior citizens levy purposes, and $63,362 is restricted for community development.

The General Fund is the primary operating fund of the County. At the end of 2023, the unassigned fund balance was $7,392,773, while total fund balance was $10,417,714. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 51.04 percent compared to total General Fund expenditures, while total fund balance represents 71.92 percent of that same amount. The County's General Fund balance increased $1,963,377 during 2023. The key factors that contributed to this increase were increased revenues, most notably in permissive sales taxes and investment earnings. The overall increase in all revenues offset a moderate increase in expenditures

The Developmental Disabilities Fund balance at the end of 2023 is $9,155,356. This represents an increase of $817,983 from the prior year due primarily to an increase in intergovernmental revenues during 2023.

The Motor Vehicle Gas Tax Fund balance at the end of 2023 is $5,544,969. This represents a decrease of $1,013,263 from the prior year. This decrease was due primarily to an increase in expenditures in 2023.

The Public Assistance Fund deficit at the end of 2023 is ($424,280) which is an increase in the deficit of $323,720 from the prior year, due primarily to an increase in expenditures during 2023.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for Water Fund operations and Sewer Fund operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the

County's other programs and activities. The County uses two internal service funds to account for the self-insurance programs. One Self-Insurance Fund accounts for the claims and liabilities relating to the County's self-insured hospitalization program. The other Self Insurance Fund accounts for the claims and liabilities relating to the County's group rated self-insured worker's compensation program.

As of December 31, 2023, net position for the County's enterprise funds was $36,215,194. Of that total, $3,483,419 represents unrestricted net position that is available for spending for enterprise operations at the County's discretion.

As of December 31, 2023, unrestricted net position in the self-insurance programs was $9,719,752. This represents a decrease in unrestricted net position of $258,310 from the prior year. Concerted efforts have been made by the County to ensure that healthcare premiums are sufficient to adequately cover the cost of health claims expenses and the delivery of other health care services. In order to ensure that unrestricted net position in the self-insurance programs continues to remain at adequate levels, and in light of the ever increasing health care costs, plan funding levels are reviewed annually through an actuarial review. With the current unrestricted net position in the self-insurance programs being at more than adequate levels, no funding changes have been implemented for 2024. In order to help reduce the unrestricted net position in the self-insurance programs to a more adequate level, modest plan benefit changes have been implemented for 2024. Employee deductibles and out of pocket maximums have both been reduced slightly from the levels in place in 2023. The Commissioners believe that the current unrestricted net position is more than adequate to absorb any reduction that may result from the lack of funding changes and the plan benefit changes during 2024. The County Commissioners will continue to review the County's health insurance plan annually, and make any necessary changes to keep the plan solvent and help eliminate any significant decrease in net position for future years.

Budgetary Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. By State statute, the Board of County Commissioners adopts a temporary operating budget (temporary appropriations) for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget (permanent appropriations) for the County prior to the first day of April.

For the General Fund, changes from the original budget to the final budget have been primarily due to conservative spending. The County amends its final revenue budget in relation to year end actual activity. As a result, there is typically minimal, if any, variance between final estimated revenues and actual. Final revenue budget reflects significant increases for permissive sales taxes and interest as the County is often conservative when estimating those resources. During 2023, the final General Fund appropriation budget decreased by 7.64 percent as a result of the aforementioned conservative spending, and the Local Fiscal Recovery Fund providing resources that would have otherwise required General Fund expenditures or transfers. There are no significant variances between final appropriations and actual. Significant fluctuations in growth and diversity have typically not occurred in Jefferson County, allowing department managers the ability to consistently predict revenues and expenditures.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2023, was $178,064,027 (net of accumulated depreciation/amortization). This includes land and improvements, buildings and improvements, machinery and equipment, vehicles, infrastructure, construction in progress, and intangible right-to-use (lease) assets.

For governmental activities, significant capital asset additions during 2023 included the completion of various building related improvements/upgrades at a cost of $1,891,357, the reconstruction of the airport taxiway at a cost of $2,819,005, the purchase of 15 vehicles by various departments at a total cost of $708,418, the purchase of a school bus at a cost of $121,022, the purchase of a specialty trailer at a cost of $92,311 the purchase of 1 pieces of machinery/heavy equipment at a cost of $184,045, the purchase of various pieces of machinery and equipment at a cost of $621,967, and 38.69 miles of road resurfacing and road base improvements at a cost of $6,692,268. Of the road resurfacing and road base improvements, 17.72 miles at a cost of $3,540,745 was completed and financed by various gas and oil companies currently active in the County. This work was completed as part of a road use maintenance agreement with the County Engineer's Office.

For business-type activities, capital asset additions during 2023 included the completion of the Smithfield Sanitary Sewer system upgrade at a cost of $3,566,278, the completion of the Ridgeland Waste Water Treatment Plant at a cost of $1,547,705, the purchase of 3 vehicles at a cost of $143,313, and a number of smaller additions. A number of significant projects are currently under construction, and are expected to be completed within the next one to two years.

Note 11 (Capital Assets) provides capital asset activity during 2023.

Long Term Debt - As of December 31, 2023, the County had total general obligation bonded debt outstanding of $8,347,131. The majority of this debt ($6,113,731) is expected to be repaid through governmental activities. The remaining portion ($2,233,400) is expected to be repaid through a combination of business-type activities and assessments.

Moody's Investors Services, Inc. has assigned an underlying rating of "A1" to the outstanding general obligation debt of the County as of September 24, 2014, when the rating was reviewed in conjunction with the County's bond issuance.

As of December 31, 2023, the County had total revenue bonded debt outstanding of $11,135,000. This debt is expected to be repaid through a combination of business-type activities and assessments.

Other outstanding long-term debt included O.E.P.A. loans in the amount of $10,484,430, O.A.Q.D.A. loans in the amount of $395,838, O.P.W.C. loans in the amount of $395,436, and Leases in the amount of $535,853.

The County's long-term obligations also include leases, compensated absences, asset retirement obligations, net pension liability, and net OPEB liability. Additional information on the County's long-term obligations can be found in Note 17 of this report.

Economic Factors

The unemployment rate for the County as of December 31, 2023 was 4.7 percent, which is a decrease from 5.2 percent a year prior. This rate exceeded the State's rate of 3.1 percent and the national rate of 3.5 percent at the same time. The decrease was the result of the slow but ongoing recovery from the effects of the COVID-19 pandemic, which has affected the County and its economy for the past three years. The unemployment rate as well as ongoing County revenues are both being monitored closely.

The County's $1.83 billion tax base has increased approximately 15.8 percent over the last five years. Real property tax values and public utility personal property tax values within the County have both risen steadily over the past several years. This has allowed the County's tax base to grow over the past several years.

The County's General Fund balance increased moderately in 2023. This is a trend that has continued in recent years. This is attributed to conservative budgeting and spending by the County as well as steady or increased property taxes and permissive sales tax revenues.

The various economic factors were considered in the preparation of the County's 2023 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

A further discussion of the County and the economic factors which affect the County and its operations can be found in the transmittal letter of this report.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to E.J. Conn, Jefferson County Auditor, 301 Market Street, P.O. Box 159, Steubenville, Ohio 43952.

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Jefferson County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	$52,507,914	$4,781,457	$57,289,371
Cash and Cash Equivalents in Segregated Accounts	508,154	49,559	557,713
Accounts Receivable	4,309,775	927,068	5,236,843
Internal Balances	3,345	(3,345)	0
Intergovernmental Receivable	11,044,495	43,323	11,087,818
Permissive Sales Taxes Receivable	3,777,110	96,849	3,873,959
Cash and Cash Equivalents with Fiscal Agents	5,573,941	205,824	5,779,765
Prepaid Items	695,501	12,493	707,994
Materials and Supplies Inventory	473,455	275,655	749,110
Property Taxes Receivable	18,226,151	0	18,226,151
Leases Receivable	442,857	72,305	515,162
Special Assessments Receivable	0	17,124	17,124
Investments with Fiscal Agents	832,381	0	832,381
Net OPEB Asset	99,845	0	99,845
Non-Depreciable Capital Assets	6,261,640	3,185,647	9,447,287
Depreciable Capital Assets, Net	114,799,015	53,817,725	168,616,740
Total Assets	219,555,579	63,481,684	283,037,263
Deferred Outflows of Resources			
Deferred Charge on Refunding	27,502	11,927	39,429
Pension	19,164,360	859,177	20,023,537
OPEB	2,876,569	129,751	3,006,320
Asset Retirement Obligations	0	629,066	629,066
Total Deferred Outflows of Resources	22,068,431	1,629,921	23,698,352
Liabilities			
Accrued Wages and Benefits	533,744	25,562	559,306
Payroll Withholdings	580,163	29,033	609,196
Intergovernmental Payable	1,373,192	239,082	1,612,274
Matured Severance Payable	26,002	2,300	28,302
Accounts Payable	1,125,326	60,704	1,186,030
Contracts Payable	172,454	531,878	704,332
Retainage Payable	26,291	0	26,291
Accrued Interest Payable	34,845	178,236	213,081
Unearned Revenue	3,497,052	0	3,497,052
Claims Payable - Health Benefits	731,056	0	731,056
Long-Term Liabilities:			
Due Within One Year	2,556,107	1,620,141	4,176,248
Due In More Than One Year:			
Net Pension Liability	47,514,600	2,109,501	49,624,101
Net OPEB Liability	954,604	43,392	997,996
Other Amounts	8,171,192	23,943,838	32,115,030
Total Liabilities	67,296,628	28,783,667	96,080,295
Deferred Inflows of Resources			
Property Taxes	14,926,839	0	14,926,839
Pension	914,139	25,235	939,374
OPEB	418,049	15,204	433,253
Leases	442,857	72,305	515,162
Total Deferred Inflows of Resources	16,701,884	112,744	16,814,628
Net Position			
Net Investment in Capital Assets	113,846,074	32,440,979	146,287,053
Restricted for:			
Debt Service	3,270,921	101,925	3,372,846
Capital Outlay	370,033	0	370,033
Children's Home	1,489,939	0	1,489,939
Community Development	682,126	0	682,126
Motor Vehicle and Gasoline Tax	7,863,429	0	7,863,429
Mental Health	3,731,836	0	3,731,836
Developmental Disabilities	10,231,108	0	10,231,108
Tuberculosis/Crippled Child Levy	238,269	0	238,269
Children Services	3,732,354	0	3,732,354
Court/Corrections and Public Safety	4,690,958	0	4,690,958
Child Support Enforcement	1,881,756	0	1,881,756
Senior Citizens Levy	537,587	0	537,587
Real Estate Assessment and Delinquent Collections	2,588,547	0	2,588,547
Jail Levy	790,439	0	790,439
Local Programs	5,517,635	0	5,517,635
Opioid Abatement Strategies	1,647,623	0	1,647,623
OPEB Plans	99,845	0	99,845
Replacement and Improvement	0	188,871	188,871
Other Purposes	364,268	0	364,268
Unrestricted (Deficit)	(5,949,249)	3,483,419	(2,465,830)
Total Net Position	$157,625,498	$36,215,194	$193,840,692

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	$9,468,895	$4,642,929	$853,760	$642,001
Judicial	5,570,903	1,594,237	509,525	49,990
Public Safety	15,975,783	2,682,635	2,492,290	0
Public Works	13,665,129	172,219	8,278,608	3,540,745
Health	16,071,850	2,587,363	10,488,373	0
Health - Intergovernmental	120,299	0	120,299	0
Human Services	17,646,653	357,413	12,824,514	0
Conservation and Recreation	199,782	0	0	0
Economic Development and Assistance	2,107,507	949,615	1,167,732	0
Economic Development and Assistance - Intergovernmental	22,700	0	22,700	0
Interest	214,618	0	0	0
Total Governmental Activities	81,064,119	12,986,411	36,757,801	4,232,736
Business Type Activities				
Sewer	4,806,356	2,028,017	0	52,000
Water	4,896,971	5,950,742	92,938	108,990
Total Business Type Activities	9,703,327	7,978,759	92,938	160,990
Total Primary Government	$90,767,446	$20,965,170	$36,850,739	$4,393,726

General Revenues
Property Taxes Levied for:
- General Purposes
- Mental Health
- Developmental Disabilities
- Jail Operating
- Emergency 911
- Children Services
- Senior Citizens

Permissive Sales Taxes Levied for:
- General Purposes
- Road and Bridge Improvements
- Debt Service
- Sewer
- Water

Grants and Entitlements not Restricted to Specific Programs
Investment Earnings and Other Interest
Oil and Gas Agreement Bonus
Unrestricted Contributions
Other

Total General Revenue

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position Primary Government		
Governmental Activities	Business Type Activities	Total
($3,330,205)	$0	($3,330,205)
(3,417,151)	0	(3,417,151)
(10,800,858)	0	(10,800,858)
(1,673,557)	0	(1,673,557)
(2,996,114)	0	(2,996,114)
0	0	0
(4,464,726)	0	(4,464,726)
(199,782)	0	(199,782)
9,840	0	9,840
0	0	0
(214,618)	0	(214,618)
(27,087,171)	0	(27,087,171)
0	(2,726,339)	(2,726,339)
0	1,255,699	1,255,699
0	(1,470,640)	(1,470,640)
(27,087,171)	(1,470,640)	(28,557,811)
2,842,507	0	2,842,507
427,585	0	427,585
3,570,093	0	3,570,093
1,560,439	0	1,560,439
2,060,877	0	2,060,877
1,002,265	0	1,002,265
1,607,534	0	1,607,534
9,299,911	0	9,299,911
4,190,840	0	4,190,840
1,813,843	0	1,813,843
0	97,170	97,170
0	291,510	291,510
2,593,855	0	2,593,855
2,241,658	38,358	2,280,016
57,057	0	57,057
19,041	0	19,041
815,024	2,859	817,883
34,102,529	429,897	34,532,426
7,015,358	(1,040,743)	5,974,615
150,610,140	37,255,937	187,866,077
$157,625,498	$36,215,194	$193,840,692

Jefferson County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	$7,577,543	$115,671	$3,896,853	$8,263,444	$27,444,988	$47,298,499
Cash and Cash Equivalents in Segregated Accounts	219,810	0	0	0	288,344	508,154
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	364,268	0	26,291	0	642,656	1,033,215
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	14,902	14,902
Investments with Fiscal Agents	0	0	0	0	832,381	832,381
Materials and Supplies Inventory	65,039	10,062	335,309	9,807	53,238	473,455
Receivables:						
Property Taxes	3,812,643	0	0	5,132,394	9,281,114	18,226,151
Permissive Sales Taxes	1,766,256	0	1,055,162	0	955,692	3,777,110
Accounts	1,574,902	660,852	168,560	0	1,711,500	4,115,814
Intergovernmental	1,369,116	105,093	2,896,710	2,013,967	4,659,609	11,044,495
Interfund	783,126	74,965	3,345	0	40,609	902,045
Leases	405,908	0	0	0	36,949	442,857
Prepaid Items	403,369	11,178	14,795	17,425	248,734	695,501
Total Assets	$18,341,980	$977,821	$8,397,025	$15,437,037	$46,210,716	$89,364,579
Liabilities						
Accounts Payable	$203,411	$403,175	$37,870	$87,838	$393,032	$1,125,326
Contracts Payable	12,500	0	75,659	0	84,295	172,454
Accrued Wages and Benefits	96,733	72,046	57,098	106,964	200,903	533,744
Matured Severance Payable	1,842	0	24,160	0	0	26,002
Retainage Payable	0	0	26,291	0	0	26,291
Interfund Payable	0	14,828	0	9,042	1,396,438	1,420,308
Intergovernmental Payable	158,454	713,423	34,323	278,666	188,326	1,373,192
Unearned Revenue	0	0	0	0	3,497,052	3,497,052
Payroll Withholdings	136,269	93,536	57,575	121,509	171,274	580,163
Total Liabilities	609,209	1,297,008	312,976	604,019	5,931,320	8,754,532
Deferred Inflows of Resources						
Property Taxes	3,260,269	0	0	4,087,362	7,579,208	14,926,839
Unavailable Revenue	3,648,880	105,093	2,539,080	1,590,300	6,865,214	14,748,567
Leases	405,908	0	0	0	36,949	442,857
Total Deferred Inflows of Resources	7,315,057	105,093	2,539,080	5,677,662	14,481,371	30,118,263
Fund Balances (Deficit)						
Nonspendable	832,676	21,240	350,104	27,232	301,972	1,533,224
Restricted	0	0	5,194,865	9,128,124	25,496,053	39,819,042
Assigned	2,192,265	0	0	0	0	2,192,265
Unassigned	7,392,773	(445,520)	0	0	0	6,947,253
Total Fund Balances (Deficit)	10,417,714	(424,280)	5,544,969	9,155,356	25,798,025	50,491,784
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)	$18,341,980	$977,821	$8,397,025	$15,437,037	$46,210,716	$89,364,579

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023

Total Governmental Fund Balances		$50,491,784
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Assets used in governmental activities are not financial resources; therefore, the amounts are not reported in the funds.		121,060,655
Other long-term assets are not available to pay for current-period expenditures; therefore, the amounts are reported as deferred inflows of resources in the funds:		
Delinquent Property Taxes	3,299,312	
Permissive Sales Taxes	1,347,809	
Intergovernmental	6,700,786	
Fines, Forfeitures, and Settlements	3,400,660	
Total		14,748,567
Internal service funds are used by management to charge the costs of health insurance, and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		9,719,752
The unamortized portion of the difference on refunding represents deferred charges on refunding, which are not reported in the funds.		27,502
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(34,845)
Long-term liabilities are not due and payable in the current; therefore, the amounts are not reported in the funds:		
General Obligation Bonds	6,113,731	
OAQDA Loans	395,838	
Leases	535,853	
Compensated Absences	3,681,877	
Total		(10,727,299)
The net pension/OPEB asset/liability is not due and payable in the current period; therefore the asset/liability and related deferred outflows/inflows are not reported in the governmental funds:		
Net OPEB Asset	99,845	
Deferred Outflows - Pension	19,164,360	
Deferred Outflows - OPEB	2,876,569	
Net Pension Liability	(47,514,600)	
Net OPEB Liability	(954,604)	
Deferred Inflows - Pension	(914,139)	
Deferred Inflows - OPEB	(418,049)	
Total		(27,660,618)
Net Position of Governmental Activities		$157,625,498

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$3,175,820	$0	$0	$4,200,683	$7,685,669	$15,062,172
Permissive Sales Taxes	7,209,801	0	4,178,374	0	3,951,661	15,339,836
Charges for Services	2,893,391	0	156,149	820,231	5,267,962	9,137,733
Licenses and Permits	456,417	0	0	0	98,325	554,742
Fines, Forfeitures, and Settlements	365,697	0	19,369	0	481,495	866,561
Intergovernmental	3,555,845	8,243,010	8,200,812	7,409,262	13,139,939	40,548,868
Investment Earnings and Other Interest	1,790,385	0	18,873	0	285,249	2,094,507
Leases, Rents, and Royalties	338,728	0	0	40,340	717,322	1,096,390
Oil and Gas Agreement Bonus	57,057	0	0	0	0	57,057
Contributions and Donations	0	0	0	0	19,041	19,041
Other	198,751	22,766	145,926	237,172	210,409	815,024
Total Revenues	20,041,892	8,265,776	12,719,503	12,707,688	31,857,072	85,591,931
Expenditures						
Current:						
General Government:						
Legislative and Executive	6,480,263	0	0	0	2,198,576	8,678,839
Judicial	4,584,311	0	0	0	596,296	5,180,607
Public Safety	250,963	0	0	0	14,700,061	14,951,024
Public Works	0	0	13,426,232	0	1,447,150	14,873,382
Health	356,056	0	0	11,486,705	4,258,909	16,101,670
Human Services	1,091,263	8,589,496	0	0	8,237,406	17,918,165
Conservation and Recreation	186,731	0	0	0	0	186,731
Economic Development and Assistance	140,000	0	0	0	1,414,846	1,554,846
Other	786,261	0	0	0	0	786,261
Capital Outlay	508,272	0	0	0	1,138,295	1,646,567
Intergovernmental	0	0	0	0	142,999	142,999
Debt Service:						
Principal Retirement	82,888	0	0	0	1,064,325	1,147,213
Interest	18,163	0	0	0	199,805	217,968
Total Expenditures	14,485,171	8,589,496	13,426,232	11,486,705	35,398,668	83,386,272
Excess of Revenues Over (Under) Expenditures	5,556,721	(323,720)	(706,729)	1,220,983	(3,541,596)	2,205,659
Other Financing Sources (Uses):						
Transfers In	0	0	0	0	4,811,150	4,811,150
Inception of Lease	508,272	0	0	0	0	508,272
Transfers Out	(4,101,616)	0	(306,534)	(403,000)	0	(4,811,150)
Total Other Financing Sources (Uses)	(3,593,344)	0	(306,534)	(403,000)	4,811,150	508,272
Net Change in Fund Balances	1,963,377	(323,720)	(1,013,263)	817,983	1,269,554	2,713,931
Fund Balances (Deficit) Beginning of Year	8,454,337	(100,560)	6,558,232	8,337,373	24,528,471	47,777,853
Fund Balances (Deficit) End of Year	$10,417,714	($424,280)	$5,544,969	$9,155,356	$25,798,025	$50,491,784

See accompanying notes to the basic financial statements

Jefferson 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, 2023

Net Change in Fund Balances - Governmental Funds		$2,713,931
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 as depreciation expense. This is the amount by which capital outlay exceeded depreciation/amortization in the current period:		
Capital Asset Additions	10,945,029	
Current Year Depreciation/Amortization	(8,320,457)	
Total		2,624,572
Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(299,837)
Capital assets acquired through a nonmonetary exchange are reported at the carried value of the relinquished asset.		263,014
Capital contributions of assets that are not reported in the funds, but are additions to capital assets on the entity-wide statements.		3,540,745
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund:		
Delinquent Property Taxes	(1,990,872)	
Permissive Sales Tax	(35,242)	
Intergovernmental	(505,221)	
Subsequent Contravention of Grant Funding	(117,393)	
Fines, Forfeitures and Settlements	1,330,985	
Total		(1,317,743)
Inception of lease is reported as other financing sources in the governmental funds, but the issuance increases long term liabilities on the statement of net position.		(508,272)
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, interest expenditures are reported when due.		5,850
Deferred charges on refunding related to the issuance of long-term refunding debt will be amortized over the life of the debt on the statement of net position.		(2,500)
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities:		
General Obligation Bonds	968,567	
OAQDA Loans Payable	95,758	
Leases	82,888	
Total		1,147,213
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.		(112,519)
Internal service funds used by management to charge the costs of health insurance and workers' compensation to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net income (loss) of the internal service funds are allocated among governmental activities.		(258,310)
Contractually required contributions are reported as expenditures in the governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows of resources:		
Pension	3,689,465	
OPEB	26,265	
Total		3,715,730
Except for amounts reported as deferred inflows/outflows, changes in the net pension and net OPEB liabilities are reported as pension expense in the Statement of Activities:		
Pension	(6,178,717)	
OPEB	1,682,201	
Total		(4,496,516)
Change in Net Position of Governmental Activities		$7,015,358

See accompanying notes to the basic financial statements

Jefferson 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, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$2,971,972	$3,152,843	$3,152,843	$0
Permissive Sales Taxes	6,320,000	7,245,668	7,245,668	0
Charges for Services	2,724,316	2,933,923	2,933,923	0
Licenses and Permits	395,400	456,417	456,417	0
Fines, Forfeitures, and Settlements	379,200	339,806	339,806	0
Intergovernmental	3,330,876	3,528,976	3,528,976	0
Interest	221,222	1,106,184	1,106,184	0
Rents and Royalties	335,880	357,374	357,374	0
Oil and Gas Agreement Bonus	0	57,057	57,057	0
Other	109,120	198,751	198,751	0
Total Revenues	16,787,986	19,376,999	19,376,999	0
Expenditures				
Current:				
General Government -				
Legislative and Executive	7,377,124	6,557,103	6,543,497	13,606
Judicial	5,189,595	4,666,425	4,666,034	391
Public Safety	241,154	241,945	238,636	3,309
Health	358,000	356,021	356,021	0
Human Services	1,232,489	1,133,398	1,083,398	50,000
Conservation and Recreation	186,731	186,731	186,731	0
Economic Development and Assistance	140,000	140,000	140,000	0
Other	590,623	864,147	864,146	1
Total Expenditures	15,315,716	14,145,770	14,078,463	67,307
Excess of Revenues Over Expenditures	1,472,270	5,231,229	5,298,536	67,307
Other Financing Sources (Uses)				
Advances Out	(172,000)	0	0	0
Transfers In	71,615	0	0	0
Transfers Out	(4,041,724)	(4,101,616)	(4,101,616)	0
Total Other Financing Sources (Uses)	(4,142,109)	(4,101,616)	(4,101,616)	0
Net Change in Fund Balance	(2,669,839)	1,129,613	1,196,920	67,307
Fund Balance Beginning of Year	6,407,227	6,407,227	6,407,227	0
Prior Year Encumbrances Appropriated	177,139	177,139	177,139	0
Fund Balance End of Year	$3,914,527	$7,713,979	$7,781,286	$67,307

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$12,905,000	$8,243,010	$8,243,010	$0
Other	0	22,766	22,766	0
Total Revenues	12,905,000	8,265,776	8,265,776	0
Expenditures				
Current:				
Human Services	12,842,832	8,290,820	8,277,867	12,953
Net Change in Fund Balance	62,168	(25,044)	(12,091)	12,953
Fund Balance Beginning of Year	2,543	2,543	2,543	0
Prior Year Encumbrances Appropriated	17,582	17,582	17,582	0
Fund Balance (Deficit) End of Year	$82,293	($4,919)	$8,034	$12,953

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Permissive Sales Taxes	$3,545,000	$4,199,241	$4,199,241	$0
Charges for Services	155,000	158,123	158,123	0
Fines and Forfeitures	15,000	19,369	19,369	0
Intergovernmental	5,175,000	8,140,233	8,140,233	0
Interest	2,500	18,873	18,873	0
Other	20,000	145,926	145,926	0
Total Revenues	8,912,500	12,681,765	12,681,765	0
Expenditures				
Current:				
Public Works	9,995,465	14,456,759	14,053,779	402,980
Excess of Revenues Under Expenditures	(1,082,965)	(1,774,994)	(1,372,014)	402,980
Other Financing Uses				
Transfers Out	0	(306,534)	(306,534)	0
Net Change in Fund Balance	(1,082,965)	(2,081,528)	(1,678,548)	402,980
Fund Balance Beginning of Year	3,807,186	3,807,186	3,807,186	0
Prior Year Encumbrances Appropriated	1,170,502	1,170,502	1,170,502	0
Fund Balance End of Year	$3,894,723	$2,896,160	$3,299,140	$402,980

See accompanying notes to the basic financial statements

Jefferson 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, 2023

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$3,891,000	$4,184,272	$4,184,272	$0
Charges for Services	710,000	820,231	820,231	0
Intergovernmental	6,130,470	6,932,699	6,932,699	0
Rent	40,000	40,340	40,340	0
Other	204,000	237,172	237,172	0
Total Revenues	10,975,470	12,214,714	12,214,714	0
Expenditures				
Current:				
Health	10,808,585	11,387,479	11,387,479	0
Excess of Revenues Over Expenditures	166,885	827,235	827,235	0
Other Financing Uses				
Transfers Out	(50,000)	(403,000)	(403,000)	0
Net Change in Fund Balance	116,885	424,235	424,235	0
Fund Balance Beginning of Year	7,628,039	7,628,039	7,628,039	0
Fund Balance End of Year	$7,744,924	$8,052,274	$8,052,274	$0

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,060,836	$3,270,033	$4,330,869	$4,176,200
Cash and Cash Equivalents in Segregated Accounts	13,381	36,178	49,559	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	5,559,039
Materials and Supplies Inventory	0	275,655	275,655	0
Receivables:				
Permissive Sales Taxes	24,212	72,637	96,849	0
Intergovernmental	30,823	12,500	43,323	0
Accounts	374,401	552,667	927,068	193,961
Interfund	0	0	0	1,258,000
Leases	0	72,305	72,305	0
Prepaid Items	4,164	8,329	12,493	0
Total Current Assets	1,507,817	4,300,304	5,808,121	11,187,200
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	450,588	0	450,588	0
Special Assessments Receivable	17,124	0	17,124	0
Cash with Fiscal Agent	205,824	0	205,824	0
Non-Depreciable Capital Assets	2,682,830	502,817	3,185,647	0
Depreciable Capital Assets, Net	35,044,305	18,773,420	53,817,725	0
Total Noncurrent Assets	38,400,671	19,276,237	57,676,908	0
Total Assets	39,908,488	23,576,541	63,485,029	11,187,200
Deferred Outflows of Resources				
Deferred Charge on Refunding	8,810	3,117	11,927	0
Pension	214,794	644,383	859,177	0
OPEB	32,438	97,313	129,751	0
Asset Retirement Obligations	629,066	0	629,066	0
Total Deferred Outflows of Resources	885,108	744,813	1,629,921	0
Liabilities				
Current Liabilities:				
Accounts Payable	20,601	40,103	60,704	0
Accrued Wages and Benefits Payable	8,580	16,982	25,562	0
Matured Severance Payable	0	2,300	2,300	0
Interfund Payable	1,442	1,903	3,345	736,392
Intergovernmental Payable	37,375	201,707	239,082	0
Contracts Payable	528,649	3,229	531,878	0
Claims Payable - Health Benefits	0	0	0	731,056
Accrued Interest Payable	176,916	1,320	178,236	0
Current Portion of Compensated Absences Payable	17,421	56,520	73,941	0
Current Portion of General Obligation Bonds Payable	132,700	107,600	240,300	0
Current Portion of Revenue Bonds Payable	237,500	0	237,500	0
Current Portion of OPWC Loans Payable	11,766	16,239	28,005	0
Current Portion of Ohio EPA Loan Payable	327,461	712,934	1,040,395	0
Payroll Withholdings	10,959	18,074	29,033	0
Total Current Liabilities	1,511,370	1,178,911	2,690,281	1,467,448
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	9,046	25,212	34,258	0
General Obligation Bonds Payable	1,428,200	564,900	1,993,100	0
Revenue Bonds Payable	10,897,500	0	10,897,500	0
OPWC Loans Payable	47,057	320,374	367,431	0
Ohio EPA Loan Payable	6,454,142	2,989,893	9,444,035	0
Asset Retirement Obligations	1,207,514	0	1,207,514	0
Net Pension Liability	527,376	1,582,125	2,109,501	0
Net OPEB Liability	10,847	32,545	43,392	0
Total Long-Term Liabilities	20,581,682	5,515,049	26,096,731	0
Total Liabilities	22,093,052	6,693,960	28,787,012	1,467,448
Deferred Inflows of Resources				
Pension	6,308	18,927	25,235	0
OPEB	3,800	11,404	15,204	0
Leases	0	72,305	72,305	0
Total Deferred Inflows of Resources	10,108	102,636	112,744	0
Net Position				
Net Investment in Capital Assets	17,876,794	14,564,185	32,440,979	0
Restricted for:				
Debt Service	101,925	0	101,925	0
Replacement and Improvement	188,871	0	188,871	0
Unrestricted	522,846	2,960,573	3,483,419	9,719,752
Total Net Position	$18,690,436	$17,524,758	$36,215,194	$9,719,752

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	$2,028,017	$5,924,637	$7,952,654	$9,512,034
Leases	0	26,105	26,105	0
Other	1,666	1,193	2,859	604,357
Total Operating Revenues	2,029,683	5,951,935	7,981,618	10,116,391
Operating Expenses				
Personal Services	653,958	1,277,036	1,930,994	0
Contractual Services	2,021,395	1,937,344	3,958,739	510,476
Materials and Supplies	141,388	89,732	231,120	0
Claims - Health	0	0	0	10,001,719
Claims - Workers' Compensation	0	0	0	9,657
Depreciation	1,634,601	1,414,162	3,048,763	0
Other	0	48,476	48,476	0
Total Operating Expenses	4,451,342	4,766,750	9,218,092	10,521,852
Operating Income (Loss)	(2,421,659)	1,185,185	(1,236,474)	(405,461)
Non-Operating Revenues (Expenses)				
Permissive Sales Taxes	97,170	291,510	388,680	0
Investment Earnings and Other Interest	0	38,358	38,358	147,151
Operating Grants	0	92,938	92,938	0
Loss on Disposal of Capital Assets	(110,622)	(30,968)	(141,590)	0
Interest	(244,392)	(99,253)	(343,645)	0
Total Non-Operating Revenues (Expenses)	(257,844)	292,585	34,741	147,151
Gain or (Loss) Before Contributions	(2,679,503)	1,477,770	(1,201,733)	(258,310)
Capital Contributions	52,000	108,990	160,990	0
Change in Net Position	(2,627,503)	1,586,760	(1,040,743)	(258,310)
Net Position Beginning of Year	21,317,939	15,937,998	37,255,937	9,978,062
Net Position End of Year	$18,690,436	$17,524,758	$36,215,194	$9,719,752

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Sewer	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	$2,002,685	$5,890,196	$7,892,881	$0
Cash Received from Interfund Services - Health Benefits	0	0	0	9,512,034
Cash Payments for Employee Services and Benefits	(630,198)	(1,248,416)	(1,878,614)	0
Cash Payments for Goods and Services	(2,607,328)	(2,252,360)	(4,859,688)	(510,476)
Cash Payments for Claims - Health	0	0	0	(11,648,649)
Cash Payments for Claims - Workers' Compensation	0	0	0	(10,343)
Other Operating Revenues	1,666	1,193	2,859	2,257,079
Other Operating Expenses	0	(48,476)	(48,476)	0
Net Cash Provided by (Used for) Operating Activities	(1,233,175)	2,342,137	1,108,962	(400,355)
Cash Flows from Noncapital Financing Activities				
Cash Received from Interfund Loans	0	0	0	928,392
Cash Payments for Interfund Loans	0	0	0	(1,067,521)
Operating Grants	0	80,438	80,438	0
Permissive Sales Taxes	97,885	293,655	391,540	0
Net Cash Provided by (Used for) Noncapital Financing Activities	97,885	374,093	471,978	(139,129)
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquistions	(2,530,978)	(1,266,037)	(3,797,015)	0
OPWC Loans Issued	0	53,626	53,626	0
Ohio EPA Loans Issued	1,890,230	136,785	2,027,015	0
Tap-In Fees	2,000	70,901	72,901	0
Capital Grants	50,000	38,089	88,089	0
Special Assessments	9,721	0	9,721	0
Leases	0	28,506	28,506	0
Interest Received from Leases	0	2,018	2,018	0
Principal Paid on Debt:				
General Obligation Bonds	(134,100)	(103,500)	(237,600)	0
Revenue Bonds	(167,000)	0	(167,000)	0
OPWC Loans	(11,766)	(16,239)	(28,005)	0
Ohio EPA Loans	(291,381)	(686,656)	(978,037)	0
Interest Paid on Debt	(244,554)	(98,832)	(343,386)	0
Net Cash Used for Capital and Related Financing Activities	(1,427,828)	(1,841,339)	(3,269,167)	0
Cash Flows from Investing Activities				
Interest Received from Investments	0	33,939	33,939	147,151
Net Increase (Decrease) in Cash and Cash Equivalents	(2,563,118)	908,830	(1,654,288)	(392,333)
Cash and Cash Equivalents Beginning of Year	4,293,747	2,397,381	6,691,128	10,127,572
Cash and Cash Equivalents End of Year	$1,730,629	$3,306,211	$5,036,840	$9,735,239

(Continued)

Jefferson County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2023

	Business Type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Sewer	Water	Total	
Reconciliation of Cash and Cash Equivalents End of Year to Statement of Net Position - Proprietary Fund Accounts				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,060,836	$3,270,033	$4,330,869	$4,176,200
Cash and Cash Equivalents in Segregated Accounts	13,381	36,178	49,559	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	5,559,039
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	450,588	0	450,588	0
Cash with Fiscal Agent	205,824	0	205,824	0
Cash and Cash Equivalents End of Year	$1,730,629	$3,306,211	$5,036,840	$9,735,239
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	($2,421,659)	$1,185,185	($1,236,474)	($405,461)
Adjustments:				
Depreciation	1,634,601	1,414,162	3,048,763	0
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
Increase in Materials and Supplies Inventory	0	(183,245)	(183,245)	0
Increase in Accounts Receivable	(25,332)	(34,441)	(59,773)	(43,435)
(Increase) Decrease in Prepaid Items	889	(3,276)	(2,387)	0
Decrease in Deferred Outflows of Resources - Pension	93,369	280,106	373,475	0
Decrease in Deferred Outflows of Resources - OPEB	22,501	67,502	90,003	0
Decrease in Deferred Outflows of Resources - Asset Retirement Obligations	468,354	0	468,354	0
Decrease in Accounts Payable	(11,948)	(1,851)	(13,799)	0
Decrease in Accrued Wages and Benefits Payable	(10)	(1,410)	(1,420)	0
Increase (Decrease) in Interfund Payable	59	(1,685)	(1,626)	0
Increase (Decrease) in Intergovernmental Payable	6,308	(36,113)	(29,805)	0
Increase in Claims Payable - Health	0	0	0	49,227
Decrease in Claims Payable - Workers' Compensation	0	0	0	(686)
Increase (Decrease) in Payroll Witholdings Liability	921	(990)	(69)	0
Increase in Matured Severance Payable	0	2,300	2,300	0
Increase in Compensated Absences Payable	13,213	1,555	14,768	0
Decrease in Asset Retirement Obligations	(907,921)	0	(907,921)	0
Increase in Net Pension Liability	17,008	51,026	68,034	0
Decrease in Net OPEB Liability	(338)	(1,013)	(1,351)	0
Decrease in Deferred Inflows of Resources - Pension	(81,677)	(245,031)	(326,708)	0
Decrease in Deferred Inflows of Resources - OPEB	(41,513)	(124,539)	(166,052)	0
Decrease in Deferred Inflows of Resources - Leases	0	(26,105)	(26,105)	0
Net Cash Provided by (Used for) Operating Activities	($1,233,175)	$2,342,137	$1,108,962	($400,355)

Noncash Activities:

The Sewer Fund had prior year accruals for contracts payable in the amount of $1,182,913

The Sewer Fund has contracts payable for capital assets in the amount of $528,649

The Sewer Fund had prior year accruals for retainage payable for capital assets in the amount of $184,941

The Sewer Fund had prior year accruals for capital grants receivable in the amount of $30,823

The Sewer Fund has capital grants receivable in the amount of $30,823

The Water Fund had prior year accruals for contracts payable in the amount of $20,026

The Water Fund has contracts payable for capital assets in the amount of $3,229

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Custodial
Assets	
Equity in Pooled Cash and Cash Equivalents	$5,555,226
Cash and Cash Equivalents in Segregated Accounts	716,899
Receivables:	
Property Taxes	91,909,083
Accounts	551,651
Special Assessments	584,384
Intergovernmental	3,813,143
Total Assets	103,130,386
Liabilities	
Intergovernmental Payable	6,602,099
Deferred Inflows of Resources	
Property Taxes	76,257,209
Net Position	
Restricted for Individuals, Organizations, and Other Governments	$20,271,078

See accompanying notes to the basic financial statements

Jefferson County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Custodial
Additions	
Intergovernmental	$7,809,959
Amounts Received as Fiscal Agent	11,347,475
Licenses, Permits, and Fees Collected for Other Governments	9,107,037
Fines and Forfeitures for Other Governments	1,746,365
Property Tax Collections for Other Governments	70,147,702
Special Assessment Collections for Other Governments	209,432
Total Additions	100,367,970
Deductions	
Distributions to the State of Ohio	10,867,431
Distributions of State Funds to Other Governments	7,591,701
Property Tax Distributions to Other Governments	78,516,501
Special Assessment Distributions to Other Governments	231,703
Distributions as Fiscal Agent	10,827,503
Total Deductions	108,034,839
Change in Fiduciary Net Position	(7,666,869)
Net Position Beginning of Year	27,937,947
Net Position End of Year	$20,271,078

See accompanying notes to the basic financial statements

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NOTE 1 - DESCRIPTION OF THE COUNTY AND REPORTING ENTITY

Jefferson County, Ohio (The County) was created July 29, 1797. The County is comprised of fourteen townships and nineteen municipalities. The County is governed by a board of three commissioners elected by the voters. Other elected officials that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge, and three County Court Judges.

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

Reporting Entity:

The reporting entity is composed of the primary government, component units, and other organizations that are included to 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 Jefferson County, this includes the Board of Developmental Disabilities, the Department of Job and Family Services, the Prevention and Recovery Board, the Veteran's Service Commission, the Law Library Resources Board, the Jefferson County Water and Sewer Districts, 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 organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the 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. The County has one entity that meets the requirements to be reported as a discretely presented component unit.

> *The Jefferson County Land Reutilization Corporation* (Land Bank) is a county land reutilization corporation that was formed on May 9, 2014, when the Jefferson County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed, and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The County may impose its will on the Land Bank and the relationship between the primary government and the organization is such that exclusion would have caused 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. Separately issued financial statements can be obtained from the Jefferson County Land Bank.

The Jefferson County Regional Airport Authority (JCRAA) meets the blended component unit criteria of Governmental Accounting Standards Board (GASB) Statement Numbers 14, 39, and 61 and is included within the activity of the Airpark special revenue fund.

The JCRAA is a legally separate organization, which is governed by a board of trustees. The Jefferson County Board of County Commissioners appoints the majority of the board. The purpose of the JCRAA is to provide administrative duties of airpark. The County can impose its will on the JCRAA, and has a financial benefit/burden relationship with the JCRAA. The JCRAA's sole activity is a service contract with the County to manage the County-owned airport on behalf of the County. These management services are provided solely to the County. Based upon the JCRAA solely providing services to the County, the JCRAA is presented as a blended component unit. Separately issued financial statements can be obtained from the Jefferson County Regional Airport Authority.

The following potential component units have been excluded from the County's financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, issues debt, or levies taxes.

Jefferson County Agricultural Society
Jefferson County Educational Service Center
Jefferson County Community Action Council
Jefferson County Historical Society
Jefferson County Joint Vocational School District
Jefferson County Taxpayers Association
Jefferson County Land Office
Public Library of Steubenville and Jefferson County
Prime Time Office on Aging
JeffCo Workshop

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 are presented as a part of the fiscal agent custodial fund within the County's financial statements:

Jefferson 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 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.

Jefferson County General Health District is governed by the Board of Health which oversees the operation of the health district and is elected by a regional advisory council composed of township trustees and mayors of participating municipalities. The Board adopts its own budget, which is approved by the County Budget Commission as a ministerial function, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District.

Local Emergency Planning Commission (LEPC) is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the LEPC is reported to the Emergency Response Commission.

The following operation has been identified as a joint venture of Jefferson County. Additional financial information concerning the joint venture is presented in Note 21.

Jefferson County Regional Planning Commission

The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 22.

Eastern Ohio Correction Center
Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)
Oakview Juvenile Residential Center
Area Office on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Jefferson County Family and Children First Council
Jefferson-Belmont Joint Solid Waste Authority
Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments
Jefferson County Port Authority
Mid Eastern Ohio Regional Council of Governments (MEORC)

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 23.

Jefferson Metropolitan Housing Authority
Eastern Gateway Community College
Friendship Park District

The County is associated with the following organizations which are public entity pools. Additional information concerning these pools is presented in Note 24.

County Risk Sharing Authority (CORSA)
Jefferson Health Plan
County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (CCAO)

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 as follows.

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 activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program 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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. 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 following are the County's major governmental funds:

> ***General Fund*** The General Fund accounts for 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.

Public Assistance Fund The Public Assistance Fund accounts for various Federal and State grants as well as transfers from the General Fund restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Motor Vehicle Gasoline Tax (MVGT) Fund The MVGT Fund accounts for revenue derived from motor vehicle licenses, gasoline taxes, grants, permissive sales taxes, and interest. Expenditures in this fund are restricted by State law to County road and bridge repair/improvements programs.

Developmental Disabilities Fund The Developmental Disabilities Fund accounts for Federal and State grant monies and a county-wide property tax levy restricted to providing services for the developmentally disabled residents of the County.

The other governmental funds of the County account for grants and other resources whose use is restricted or assigned 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 enterprise funds:

Sewer Fund The Sewer Fund accounts for sanitary sewer services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund The Water Fund accounts for water services provided to County individual and commercial users. The costs of providing these services are financed primarily through user charges.

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The Internal Service Funds are used to account for the operation of the County's self-insurance program for employee health benefits and prescription drugs, and the County's workers' compensation program through a retrospective rating plan.

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

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments; and for various fines and fees collected and distributed through the courts for the benefit of others.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and 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 (e.g. revenues) and decreases (e.g. expenses) in total net position.

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 7). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), 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 represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB, as well as asset retirement obligations, and deferred charge on refunding. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 14 and 15. 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 charge on refunding represents the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt. The deferred charge on refunding is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method.

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, pension, OPEB, leases and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 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. 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, permissive sales tax revenue, state-levied and locally shared taxes, grants and entitlements, and fines, forfeitures, and settlements. 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 23. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (See Notes 14 and 15)

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. 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. 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 County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level.

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 when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the actual year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2023 upon which the final appropriations were based.

The appropriations resolution is subject to amendment throughout the year with the restriction that 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, including amounts automatically carried forward from prior years.

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.

Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management.

The Self Insurance – Health Internal Service Fund made disbursements in excess of its equity interest in the cash management pool. The amounts of these excesses are reported as an interfund payable to the General Fund.

Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented as "Cash and Cash Equivalents in Segregated Accounts," since they are not required to be deposited with the County Treasurer.

The County participates in a risk sharing, claims servicing, and insurance purchasing pool and its balance within the pool is reported as "Cash and Cash Equivalents with Fiscal Agents." Unspent revenue bond proceeds are held by the United States Department of Agriculture are reported as "Cash and Cash Equivalents with Fiscal Agents." Interim monies, not invested in securities at year-end, which are held by a fiscal agent in trust for the benefit of the County Children's Home are also reported as "Cash and Cash Equivalents with Fiscal Agents."

During 2023, investments were limited to STAR Ohio, mutual funds, negotiable certificates of deposit, United States Treasury Notes and United States Agency Securities. Except for nonparticipating investment contracts and STAR Ohio, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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 presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments. 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.

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.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of $100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to $250 million per day.

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 credited to the General Fund during 2023 amounted to $1,790,385, which includes $1,463,458 assigned from other County funds.

Restricted Assets

Special assessments receivables are presented as restricted assets as their use is limited by the authorizing statute. Restricted assets have also been reported for cash held by the County for unclaimed monies, retainage, monies and investments for the benefit of the County Children's Home (held either by the County or by a fiscal agent), unspent revenue bond proceeds held by a fiscal agent, and those required by the County's revenue bond covenants. Restricted assets in the enterprise funds represents amounts held in trust by the pension and OPEB plan for future benefits.

Receivables and Payables

Receivables and payables are recorded on the County's financial statements 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 these criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets utilized by the 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 which are discussed later) 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. The capitalization threshold is 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. All infrastructure of the County has been reported, including infrastructure acquired or constructed prior to 1980.

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

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Land Improvements	20 Years	N/A
Buildings and Improvements	20-40 Years	40 Years
Machinery and Equipment	5-20 Years	3-20 Years
Infrastructure	4-100 Years	40-50 Years
Vehicles	5-15 Years	5 Years

The County is reporting intangible right to use assets related to lease assets. The lease assets include buildings and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subsequently, these intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Internal Balances

On fund financial statements, receivables and payables resulting from short-term and long-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables." These 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.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees with ten or more years of service at varying rates depending on County policy.

The entire compensated absences liability is reported on the government-wide financial statements.

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 Severance Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

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, 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 current 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, leases, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

Unamortized Bond Insurance Premiums, Bond Discounts, Bond Premiums, and Bond Issuance Costs

On the government wide financial statements, bond insurance premiums, bond premiums, and bond discounts are amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bonds payables are reported net of the applicable bond premium or discount. On the governmental fund financial statements bond insurance premiums, bond premiums, bond discounts and bond issuance costs are recognized in the period in which the bonds are issued.

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 funds in the period the bonds are issued.

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 on a straight-line basis over its useful life. 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.

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.

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

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

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 Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State Statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The amount assigned in the General Fund represents fiscal year 2024 appropriations, which exceed estimated resources, as well as program encumbrances.

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investments 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 OPEB plans represent the corresponding restricted asset amounts held in trust by the OPEB plans for future benefits.

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

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 receivable. As a participating subdivision, the County reported $1,329,771 as a receivable related to opioid settlement monies in the OneOhio Opioid Settlement Special Revenue Fund in the accompanying financial statements.

During 2023, the County received distributions of $270,051. This amount is reflected as fines, forfeitures, and settlements revenue in the Other Nonmajor Governmental Funds (OneOhio Opioid Settlement Special Revenue Fund) in the accompanying financial statements.

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 wastewater treatment, sale of water, leases, and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

Capital Contributions

Contributions of capital 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 restricted to capital acquisition and construction.

Internal 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 financial statements.

Internal allocations of overhead expenses from one function to another or within the same function 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 and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Estimates

The preparation of the 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.

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 - CHANGES IN ACCOUNTING PRINCIPLES

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The County did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

NOTE 4 - 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 and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are 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 (GAAP basis).

4. Unrecorded cash and unrecorded interest are reported on the balance sheet (GAAP basis), but not on the budgetary basis. The reconciled difference between the beginning and end of the year is reflected in the following tables as unrecorded cash.

5. Cash that is held by the custodial funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.

6. The investment market value adjustment is the amount recorded to bring investments to market value on the balance sheet (GAAP basis) that is not recorded on the budgetary (Cash 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	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities
GAAP Basis	$1,963,377	($323,720)	($1,013,263)	$817,983
Net Adjustment for Revenue Accruals	104,432	0	(37,738)	(476,833)
Beginning Unrecorded Cash	270,715	0	0	0
Ending Unrecorded Cash	(516,894)	0	0	0
Beginning Custodial Allocation	639,809	0	0	73,520
Ending Custodial Allocation	(662,786)	0	0	(89,661)
Beginning Investment Market Value Adjustment	(1,045,704)	0	0	0
Ending Investment Market Value Adjustment	545,535	0	0	0
Net Adjustment for Expenditure Accruals	130,709	325,730	(61,118)	99,226
Encumbrances	(232,273)	(14,101)	(566,429)	0
Budget Basis	$1,196,920	($12,091)	($1,678,548)	$424,235

NOTE 5 - ACCOUNTABILITY

The Public Assistance Fund had a deficit fund balance as of December 31, 2023 in the amount of ($424,280). This deficit is the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 6 - DEPOSITS AND INVESTMENTS

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

Monies held by the County 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, bonds, notes, 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 security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided the market 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 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 from the date of settlement;

5. Time certificates of deposit 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 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:

    a. 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 standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, 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.

    b. 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 U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided 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 interests 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 within 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.

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), 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.

Cash on Hand

At year-end, the County had $3,000 in undeposited cash on hand which is included on the financial statements of the County as part of Equity in Pooled Cash and Cash Equivalents.

Cash with Fiscal Agents

At December 31, 2023, the County's Self Insurance – Health internal service fund had a $5,559,039 balance with Jefferson Health Plan, a risk sharing, claims servicing, and insurance purchasing pool (See Note 24). The balance is held by the claims administrator in a pooled account which is representative of numerous entities and therefore cannot be included in the risk disclosures reported by the County. Disclosures for the Jefferson Health Plan as a whole may be obtained from the Plan's fiscal agent, the Jefferson County Educational Service Center. To obtain financial information, write to the Jefferson Health Plan, Treasurer, Jefferson County ESC, Steubenville, Ohio 43952.

During 2022, the County issued Wastewater Treatment Collection System Revenue Bonds, which were issued as a direct placement to the United States Department of Agriculture (USDA). The issuance allows for USDA to hold the revenue bond proceeds until disbursements are required by the County. The balance held by USDA is part of that agency's cash management pool and cannot be classified by risk for the disclosures reported by the County. As of December 31, 2023, the County is reporting $205,824 as cash and cash equivalents with fiscal agents for the remaining undistributed revenue bond proceeds held by USDA in the Sewer Fund.

Investments

Investments are reported at fair value. As of December 31, 2023, the County had the following investments:

Measurement/Invesment	Measurement Amount	Maturity	Rating*	Percent of Total Invesmtments
Net Asset Value Per Share				
STAR Ohio	$4,759,173	46.4 days	AAA	20.13%
Fair Value Level One Inputs				
Mutual Funds	832,381	N/A	N/A	3.52%
Fair Value Level Two Inputs				
United States Treasury Notes	456,989	Less than six months	AA+	1.93%
United States Treasury Notes	653,344	Less than one year	AA+	2.76%
United States Treasury Notes	1,509,551	Less than three years	AA+	6.39%
United States Treasury Notes	2,250,930	Less than five years	AA+	9.52%
United States Agency Securities	421,765	Less than six months	AA+	1.78%
United States Agency Securities	96,391	Less than one year	AA+	0.41%
United States Agency Securities	4,094,267	Less than three years	AA+	17.32%
United States Agency Securities	1,103,746	Less than five years	AA+	4.67%
Negotiable Certificates of Deposit	1,509,324	Less than six months	N/A	6.38%
Negotiable Certificates of Deposit	658,643	Less than one year	N/A	2.79%
Negotiable Certificates of Deposit	3,019,944	Less than three years	N/A	12.79%
Negotiable Certificates of Deposit	2,272,636	Less than five years	N/A	9.61%
Total Fair Value Level Two Inputs	18,047,530			
Total Investments	$23,639,084			100.00%

* Applicable investments rated by either Standard & Poor's or Moody's Investor Services.

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 previous chart identifies the County's recurring fair value measurements as of December 31, 2023. The mutual fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value 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).

Investments held by fiscal agents include mutual funds that were donated to the County, not purchased by the County. The STAR Ohio investment is part of the internal investment pool.

Interest Rate Risk: The County's investment policy addresses interest rate risk to the extent that it requires, to the extent possible, investments will match anticipated cash flow requirements.

Credit Risk: The credit ratings for the County's securities are listed above. Ohio Law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization. The County has no investment policy that would further limit its investment choices.

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 risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The percentage of total investments is listed in the preceding table.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes are levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 25 percent of true value. 2023 public utility property taxes became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was $11.05 per $1,000 of assessed value. The assessed values of real and public utility personal property upon which 2023 property tax receipts were based are as follows:

Real Property	$1,338,595,820
Public Utility Personal Property	491,393,210
Total Assessed Property Value	$1,829,989,030

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 portion 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 were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to 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 - TAX ABATEMENTS

County property taxes were reduced under Community Reinvestment Area agreements entered into by the City of Steubenville. The abatements resulted in a reduction of County property tax revenue of $59,539.

NOTE 9 - PERMISSIVE SALES AND USE TAX

On June 16, 1977, the County Commissioners adopted a resolution which imposed a one half of one percent permissive sales tax and use tax (Piggy Back tax) as set forth in Section 5739.021 of the Ohio Revised Code. The tax became effective July 1, 1977, as a continuing tax.

On April 9, 1987, the County Commissioners imposed a one half of one percent increase in the permissive sales tax (Piggy Back Tax) in Jefferson County. The tax became effective August 1, 1987, for a five year period. On November 5, 1991, an additional one half of one percent was approved by the voters of Jefferson County as a continuing tax.

On September 30, 1994, the County Commissioners adopted resolution 1994-28 imposing two additional one fourth of one percent permissive sales and use taxes (Piggy Back taxes) as set forth by Sections 5739.026(A)(3) and 5741.023 of the Ohio Revised Code. The tax was imposed as a continuing tax.

The revenue distributions are as follows: $700,000 or thirty-five percent (whichever is greater) debt reduction. Of the remaining collections: 61.54 percent for road and bridge improvements, 11.54 percent for Water and Sewer improvements, 7.69 percent for building improvements associated with the General Fund, 7.69 percent for emergency associated with the General Fund, 7.69 percent for recreational improvements, 3.85 percent for computerization and geographical information systems.

NOTE 10 - RECEIVABLES

Receivables at December 31, 2023, consisted of taxes, special assessments, interfund, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivables arising from grants, entitlements, leases, and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables, except for delinquent property taxes, certain special assessments, and leases are expected to be collected within one year.

Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of $3,299,312 may not be collected within one year.

In prior years, special assessments were assessed for the partial repayment of business-type activities debt. These special assessments relating to the payment of debt are not expected to be fully collected within one year. The amount not scheduled for collection during the subsequent year is $8,571. The County has $1,894 in delinquent special assessments at December 31, 2023.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Jail Operating Levy - Detention	$407,738
Indigent Fee Reimbursement	135,120
Homestead/Rollback, SB 3 and HB 66 Reimbursement	525,780
Local Government Funding	644,960
Motor Vehicle License and Gas Tax	2,805,279
Gasoline Sales to Other Governments	4,999
Casino Tax Revenue	476,995
Public Assistance Grants	105,093
Child Support Enforcement Agency Grants	219,664
County Airpark Grants	407,356
MVGT Fund Grants	86,432
Mental Health Fund Grants	1,158,108
Court/Corrections Fund Grants	644,887
Emergency 911 Fund Grants	27,830
Permissive Sheriff Fund Grants	47,929
Children Services Fund Grants	839,798
Developmental Disabilities Fund Grants	1,864,185
Jail Operating Levy Fund Grants	14,078
CDBG Fund Grants	628,264
Total Governmental Activities	11,044,495
Business Type Activities	
Sewer Grants	30,823
Water Grants	12,500
Total Business Type Activities	43,323
Total	$11,087,818

Leases Receivable

The County is reporting leases receivable of $405,908 in the General Fund, $36,949 in the Other Nonmajor Governmental Funds, and $72,305 in the Water Enterprise Fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of $134,647 and interest revenue of $8,838 in the General Fund, lease revenue of $13,373 and interest revenue of $1,170 in Other Nonmajor Governmental Funds and recognized lease revenue of $26,105 and interest revenue of $2,018 in the Water Enterprise Fund related to lease payments received. A description of the County's leasing arrangements is as follows:

Office Building – The County owns an office building in proximity to the County Courthouse. The building is used to provide office space for certain County boards, departments, and agencies. The remaining space is leased to tenants. A summary of applicable lease terms is presented in the table below.

Cellular Service Tower Leases – The County has entered into various lease agreements with cellular service providers on a 911 Radio Tower and on various water towers, at varying years and terms as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Office Building				
Markosky Engineering	2022	6	2027	Monthly
Social Security Administration	2022	2	2024	Monthly
Steel Valley Diversified	2021	3	2024	Monthly
IC Care Solutions	2022	3	2025	Monthly
UCell	2021	2	2023	Monthly
The Ohio State University Extension Office	2022	3	2025	Monthly
Ohio State Legal Services Association	2023	10	2033	Monthly
Cellular Service (911 Tower)				
Agile Network Builders	2016	10	2025	Monthly
Cellular Service (Water Towers)				
Citynet	2008	20	2028	Monthly
T-Mobile	2018	5	2023	Monthly
AT & T	2014	18	2031	Annual

A summary of future lease amounts receivable is as follows:

	General		Other Nonmajor Governmental		Water	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2024	$102,776	$4,899	$14,173	$807	$10,152	$1,668
2025	58,914	3,524	15,007	423	9,048	1,473
2026	39,875	2,857	7,769	60	9,459	1,270
2027	30,476	2,380	0	0	9,886	1,056
2028	29,852	2,008	0	0	10,331	832
2029-2031	144,015	4,252	0	0	23,429	1,249
	$405,908	$19,920	$36,949	$1,290	$72,305	$7,548

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Governmental Activities				
Nondepreciable Capital Assets				
Land	$3,910,848	$0	$0	$3,910,848
Construction in Progress	1,815,667	1,909,445	(1,374,320)	2,350,792
Total Nondepreciable Capital Assets	5,726,515	1,909,445	(1,374,320)	6,261,640
Depreciable Capital Assets				
Tangible Assets				
Land Improvements	1,060,095	158,844	0	1,218,939
Buildings and Improvements	64,068,525	1,995,527	(2,316,327)	63,747,725
Machinery and Equipment	18,802,969	891,245	(145,444)	19,548,770
Infrastructure	134,828,628	9,740,375	(1,964,782)	142,604,221
Vehicles	5,912,835	919,400	(280,465)	6,551,770
Total Tangible Assets	224,673,052	13,705,391	(4,707,018)	233,671,425
Intangible Right to Use				
Lease Assets				
Intangible Right to Use - Buildings	158,629	463,128	0	621,757
Intangible Right to Use - Equipment	0	45,144	0	45,144
Total Intangible Assets	158,629	508,272	0	666,901
Total Depreciable Capital Assets	224,831,681	14,213,663	(4,707,018)	234,338,326
Less Accumulated Depreciation/Amortization				
Depreciation				
Land Improvements	(392,772)	(58,193)	0	(450,965)
Buildings and Improvements	(35,800,184)	(1,966,570)	2,056,632	(35,710,122)
Machinery and Equipment	(14,188,442)	(977,636)	145,444	(15,020,634)
Infrastructure	(61,368,044)	(4,739,905)	1,924,640	(64,183,309)
Vehicles	(3,813,478)	(487,369)	280,465	(4,020,382)
Total Depreciation	(115,562,920)	(8,229,673)	4,407,181	(119,385,412)
Intangible Right to Use				
Lease Assets				
Intangible Right to Use - Buildings	(63,115)	(86,270)	0	(149,385)
Intangible Right to Use - Equipment	0	(4,514)	0	(4,514)
Total Intangible Assets	(63,115)	(90,784)	0	(153,899)
Total Accumulated Depreciation/Amortization	(115,626,035)	(8,320,457)	4,407,181	(119,539,311)
Total Depreciable Capital Assets, Net	109,205,646	5,893,206	(299,837)	114,799,015
Governmental Activities Capital Assets, Net	$114,932,161	$7,802,651	($1,674,157)	$121,060,655

Capital asset additions for infrastructure includes capital contributions in the amount of $3,540,745.

Depreciation/amortization expense was charged to governmental activities as follows:

	Depreciation	Amortization	Total
General Government:			
Legislative and Executive	$656,127	$4,514	$660,641
Judicial	155,035	86,270	241,305
Public Safety	1,325,000	0	1,325,000
Public Works	4,936,311	0	4,936,311
Health	398,249	0	398,249
Human Services	171,889	0	171,889
Conservation and Recreation	13,051	0	13,051
Economic Development and Assistance	574,011	0	574,011
Total	$8,229,673	$90,784	$8,320,457

Nonmonetary Transaction

During 2023, the County had a nonmonetary exchange transaction where a building asset was exchanged for a similar productive building asset. The assets exchanged were measured at the recorded amount of the building asset relinquished by the County.

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Business-Type Activities				
Nondepreciable Capital Assets				
Land	$279,700	$0	$0	$279,700
Construction in Progress	5,837,359	1,369,498	(4,300,910)	2,905,947
Total Nondepreciable Capital Assets	6,117,059	1,369,498	(4,300,910)	3,185,647
Depreciable Capital Assets				
Tangible Assets				
Buildings and Improvements	1,093,788	53,133	0	1,146,921
Machinery and Equipment	3,350,473	2,248,912	0	5,599,385
Infrastructure	111,225,780	3,427,066	(961,476)	113,691,370
Vehicles	557,068	143,314	0	700,382
Total Depreciable Capital Assets	116,227,109	5,872,425	(961,476)	121,138,058
Less Accumulated Depreciation				
Depreciation				
Buildings and Improvements	(823,999)	(36,468)	0	(860,467)
Machinery and Equipment	(1,194,923)	(303,823)	0	(1,498,746)
Infrastructure	(62,571,199)	(2,680,022)	819,886	(64,431,335)
Vehicles	(501,335)	(28,450)	0	(529,785)
Total Accumulated Depreciation	(65,091,456)	(3,048,763)	819,886	(67,320,333)
Total Depreciable Capital Assets, Net	51,135,653	2,823,662	(141,590)	53,817,725
Business-Type Capital Assets, Net	$57,252,712	$4,193,160	($4,442,500)	$57,003,372

NOTE 12 - 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 a legally enforceable liability associated with the retirement of a tangible capital asset. 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. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of $1,207,514 associated with the County waste water treatment facilities, and related infrastructure, were estimated by the County's contracted engineering firm. The estimated remaining useful life of these facilities ranges from 2 years to 34 years.

NOTE 13 - 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 the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to sixty-six member counties and forty-four county-affiliated public entities.

Under the CORSA program, the County has the following coverage:

Type of Coverage	Amount	
Liability:		
General:		
Bodily Injury, Property Damage, etc.	$1,000,000	Each Occurrence
Products and Completed Operations	1,000,000	Each Occurrence/Annual Aggregate
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Foster Parents	6,000,000	
Law Enforcement:		
Occurrence or Wrongful Acts Limit	1,000,000	Each Occurrence
Auto:		
Bodily Injury, Property Damage, etc.	1,000,000	Each Occurrence
Medical Payments Limit	5,000/50,000	Each Person/Each Accident
Errors and Omissions:		
Wrongful Acts Limit	1,000,000	Each Occurrence/Annual Aggregate
Back Wages Limit	100,000	Each Occurrence
Ohio Stop Gap:		
Employer's Liability Limit	1,000,000	Each Occurrence
Employee Benefits	1,000,000	Each Occurrence
Attorney Disciplinary Proceedings	25,000	Each Occurrence/Annual Aggregate
Declaratory, Injunctive or Equitable Relief	25,000	Each Occurance/Annual Aggregate
Excess Liability Limit	5,000,000	Each Occurrence/Annual Aggregate

(Continued)

Type of Coverage (Continued)	Amount	
Property:		
Direct Physical Loss or Damage and Collapse:		
Real and Personal Property		
(Includes Electronic Data Processing Equipment)	$265,903,702	Replacement Cost Value
Contractor's Equipment	Actual Cash Value	
Errors and Omissions	250,000	Each Occurrence
Accounts Receivable	1,000,000	
Fine Arts	1,000,000	Each Occurrence
Law Enforcement and Therapy Canines	45,500	Each Occurrence
Mobile Medical Equipment	250,000	Each Occurrence
Property in Transit	100,000	Each Occurrence
Flood Damage	125,000,000	Each Occurrence/Annual CORSA Aggregate
Earthquake/Earth Movement Damage	125,000,000	Each Occurrence/Annual CORSA Aggregate
Valuable Papers	2,500,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
Automatic Acquisitions	5,000,000	
Service Interruption	2,500,000	
Pollutant Cleanup/Removal	50,000	Each Occurrence
Scheduled 1 & 2 Controlled Substance Cleanup	50,000	
Equipment Breakdown:		
Equipment Breakdown	100,000,000	Each Breakdown
Sublimits:		
Spoilage	500,000	Each Accident
Expediting Goods	500,000	Each Accident
Electronic Data & Media	250,000	Each Accident
Hazardous Substances	250,000	Each Accident
Amonia Contamination, CFC Refrigerants	500,000	Each Accident
Privacy and Security Liability:		
Third Party	1,000,000	Each Occurrence/Annual Aggregate
Privacy Response Expense	1,000,000	Each Occurrence/Annual Aggregate
Regulatory Proceedings		
and Penalities	1,000,000	Each Occurrence/Annual Aggregate
PCI-DSS Assessments	1,000,000	Each Occurrence/Annual Aggregate
Electronic Equipment Data/Network Interruption	250,000	Each Occurrence/Annual Aggregate
Cyber Extortion	50,000	Each Occurrence/Annual Aggregate
Time Element Coverage:		
Gross Earnings/Extra Expense	2,500,000	Each Occurrence
Contingent Business Interuption	100,000	
Crime:		
Employee Dishonesty	1,000,000	Each Occurrence
Individual Public Official Bond Excess	250,000	Each Occurrence
Dog Warden Blanket Bond	2,000	Bond Limit
Money and Securities (Inside & Outside Loss)	1,000,000	Each Occurrence
Money Orders & Counterfeit Paper Currency	1,000,000	Each Occurrence
Depositor's Forgery	1,000,000	Each Occurrence
Fund Transfer Fraud	500,000	Each Occurrence
Computer Fraud	500,000	Each Occurrence
Social Engineering Fraud	1,000,000	Each Occurrence
Claims Expense	1,000	Each Occurrence
Deductible on Above Coverages	2,500	Each Occurrence

The amounts of settlements have not exceeded coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year.

The County participates in the workers' compensation program provided by the state of Ohio. Beginning in 2015, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 24). 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 individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro 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 retroactively. 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 the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective 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.

Prior to 2015, the County had participated in the State Workers' Compensation retrospective rating and payment program. The County is servicing related run-out claims through the Self Insurance – Workers' Compensation Fund.

The County provides health, dental, and vision insurance to its employees through a self-insurance plan. The County participated in the Jefferson Health Plan during 2023, and employees have the choice of two third-party administrators within the consortium, Self-Funded Plans, Inc. or the Health Plan. The County pays $1,532 per month for every eligible employee regardless of what coverage the employee has chosen ($1,462 for the premium and $70 for debt reduction). The employee share of the premium for Self-Funded Plans, Inc. is $139 per month for single, and $184 per month for family. The employee share of the premium for the Health Plan is $93 per month for single, and $129 per month for family. Jefferson Health Plan administers the health, dental, and vision insurance plan.

The claims liability of $731,056 for health insurance reported in the self-insurance – health internal service fund at December 31, 2023, 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 supplied by the County's third party administrators. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustments expenses. There is no claims liability at December 31, 2023 for workers' compensation, as 2023 represented the final year for eligible run-out claims. A summary of the fund's claims liability during the past two years is as follows:

Program	Beginning Balance	Current Year Claims		Claims Payments		Ending Balance
Self Insurance - Health						
2022	$453,052	$8,503,796		$8,275,019		$681,829
2023	681,829	10,195,680	(1)	10,146,453	(2)	731,056
Self Insurance - Workers' Compensation						
2022	16,443	18		15,775		686
2023	686	9,657		10,343		0

(1) Claims Expense	$10,001,719	
+ Stop Loss Receivable	193,961	
Current Year Claims	$10,195,680	
(2) Cash Payments for Claims		$11,648,649
- Stop Loss Received for 2023 Claims		1,502,196
Claims Payments		$10,146,453

NOTE 14 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability /Net OPEB Liability (Asset)

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

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/OBEB 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* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

Plan Description – 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 three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional 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 base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan 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 members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan 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. 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:

	State and Local Traditional	Law Enforcement
2023 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
2023 Actual Contribution Rates		
Employer:		
Pension **	14.0 %	18.1 %
Post-employment Health Care Benefits **	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* 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 2023, the County's contractually required contribution was $3,807,623 for the traditional plan and $58,732 for the member-directed plan. Of these amounts, $381,301 is reported as an intergovernmental payable for the traditional plan and $8,208 for the member-directed plan.

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.

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. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. 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. 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. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

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 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 to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $88,407 for 2023. Of this amount, $2,659 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, 2022, and the net pension liability for STRS was measured as of June 30, 2023. 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 Traditional Plan	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.16424668%	0.00513380%	
Prior Measurement Date	0.16848788%	0.00646092%	
Change in Proportionate Share	-0.00424120%	-0.00132712%	
Proportionate Share of the:			
Net Pension Liability	$48,518,540	$1,105,561	$49,624,101
Pension Expense	6,448,067	52,016	6,500,083

2023 pension expense for the member-directed defined contribution plan was $64,813. The aggregate pension expense for all pension plans was $6,661,678 for 2023, including the OPERS Combined Plan.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$1,611,582	$40,306	$1,651,888
Changes of assumptions	512,564	91,049	603,613
Net difference between projected and actual earnings on pension plan investments	13,829,308	0	13,829,308
Changes in proportion and differences between County contributions and proportionate share of contributions	0	83,714	83,714
County contributions subsequent to the measurement date	3,807,623	47,391	3,855,014
Total Deferred Outflows of Resources	$19,761,077	$262,460	$20,023,537
Deferred Inflows of Resources			
Differences between expected and actual experience	$0	$2,454	$2,454
Changes of assumptions	0	68,533	68,533
Net difference between projected and actual earnings on pension plan investments	0	3,313	3,313
Changes in proportion and differences between County contributions and proportionate share of contributions	580,341	284,733	865,074
Total Deferred Inflows of Resources	$580,341	$359,033	$939,374

$3,855,014 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	STRS	Total
Year Ending December 31:			
2024	$1,441,868	($60,069)	$1,381,799
2025	3,086,050	(76,597)	3,009,453
2026	4,070,637	54,222	4,124,859
2027	6,774,558	(61,520)	6,713,038
Total	$15,373,113	($143,964)	$15,229,149

Actuarial Assumptions - OPERS

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

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

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

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

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

During 2022, 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 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was

determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined 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 benefits 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:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability			
OPERS Traditional Plan	$72,679,156	$48,518,540	$28,421,246

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

	June 30, 2022
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

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, 2023, 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%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

* Final target weights reflected at October 1, 2022.

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

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. 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, 2023. 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, 2023.

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	$1,700,108	$1,105,561	$816,032

NOTE 15 - POST-EMPLOYMENT BENEFITS

See Note 14 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 three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

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 traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

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

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

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

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

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

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

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

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

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

The heath care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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.

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 plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. 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 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $27,459 for 2023. Of this amount, $2,665 is reported as an intergovernmental payable.

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 were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. 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, 2023, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, 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, 2023, 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.15828140%	0.00513380%	
Prior Measurement Date	0.16208928%	0.00646092%	
Change in Proportionate Share	0.00380788%	0.00132712%	
Proportionate Share of the			
Net OPEB (Asset)	$0	($99,845)	($99,845)
OPEB Liability	997,996	0	997,996
OPEB Expense	(1,752,759)	(5,648)	(1,758,407)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$0	$156	$156
Changes of assumptions	974,764	14,708	989,472
Net difference between projected and actual earnings on OPEB plan investments	1,982,053	178	1,982,231
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	7,002	7,002
County contributions subsequent to the measurement date	27,459	0	27,459
Total Deferred Outflows of Resources	$2,984,276	$22,044	$3,006,320
Deferred Inflows of Resources			
Differences between expected and actual experience	$248,938	$15,229	$264,167
Changes of assumptions	80,207	65,876	146,083
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	20,593	2,410	23,003
Total Deferred Inflows of Resources	$349,738	$83,515	$433,253

$27,459 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a decrease to the net OPEB liability or an increase to the net OPEB asset in the year ending December 31, 2024. 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 June 30:	OPERS	STRS	Total
2024	$307,576	($29,744)	$277,832
2025	723,938	(12,465)	711,473
2026	618,071	(4,406)	613,665
2027	957,494	(6,182)	951,312
2028	0	(5,548)	(5,548)
Thereafter	0	(3,126)	(3,126)
Total	$2,607,079	($61,471)	$2,545,608

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 total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2036
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 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, 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	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan

investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	$3,396,719	$997,996	($981,345)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend 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 that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	$935,443	$997,996	$1,068,399

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 8.5 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 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial	7.50 percent initial
	4.14 percent ultimate	3.94 percent ultimate
Medicare	-10.94 percent initial	-68.78 percent initial
	4.14 percent ultimate	3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial	9.00 percent initial
	4.14 percent ultimate	3.94 percent ultimate
Medicare	1.33 percent initial	-5.47 percent initial
	4.14 percent ultimate	3.94 percent ultimate

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, 2023, 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 14.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. 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, 2023. 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, 2023.

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, 2023, 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	$84,506	$99,845	$113,204

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	$113,824	$99,845	$83,008

NOTE 16 - OTHER EMPLOYEE BENEFITS

Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid upon retirement at varying rates depending on length of service and department policy.

Life Insurance

The County also pays the premiums for employee life insurance, which is contracted through American United Life / One America.

NOTE 17 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during 2023 are presented as follows:

	Outstanding 12/31/2022	Additions	Reductions	Outstanding 12/31/2023	Due Within One Year
Governmental Activities:					
General Obligation Bonds from Direct Placements					
Facilities Construction/ Improvement - 2014					
$2,000,000 Term @ 3.52%	$400,000	$0	$200,000	$200,000	$200,000
Various Purpose - 2016					
$3,850,000 Term @ 2.30%	2,309,998	0	256,667	2,053,331	256,667
Various Purpose - 2017					
$3,000,000 Term @ 3.00%	1,610,000	0	305,000	1,305,000	310,000
Various Purpose Refunding - 2021 A					
Jail Construction Refunding					
$2,970,800 Term @ 1.510%	2,762,300	0	206,900	2,555,400	215,200
Total General Obligation Bonds	7,082,298	0	968,567	6,113,731	981,867
OAQDA Loans from Direct Borrowing					
2012, $1,379,295 @ 2.47% - 4.40%	491,596	0	95,758	395,838	97,022
Leases	110,469	508,272	82,888	535,853	76,247
Other Long-Term Obligations					
Workers' Compensation Claims Payable	686	0	686	0	0
Compensated Absences	3,569,358	2,021,225	1,908,706	3,681,877	1,400,971
Net Pension Liability	15,458,043	32,056,557	0	47,514,600	0
Net OPEB Liability	0	954,604	0	954,604	0
Total Other Long-Term Obligations	19,028,087	35,032,386	1,909,392	52,151,081	1,400,971
Total Governmental Activities	$26,712,450	$35,540,658	$3,056,605	$59,196,503	$2,556,107

	Outstanding 12/31/2022	Additions	Reductions	Outstanding 12/31/2023	Due Within One Year
Business Type Activities:					
General Obligation Bonds from Direct Placements					
Various Purpose Refunding - 2021A					
Sewer - $1,025,500 @ 1.510%	$878,100	$0	$70,800	$807,300	$70,000
Various Purpose Refunding - 2021A					
Sewer Special Assessment - $1,025,500 @ 1.510%	54,100	0	27,200	26,900	26,900
Various Purpose Refunding - 2021A					
Water - $885,800 @ 1.510%	776,000	0	103,500	672,500	107,600
Various Purpose Refunding - 2021B					
Sewer - $799,200 @ 2.150%	762,800	0	36,100	726,700	35,800
Total General Obligation Bonds	2,471,000	0	237,600	2,233,400	240,300
Revenue Bonds from Direct Placement					
Wastewater Treatment Bonds					
Crestview Project - 2012					
Series A Serial $5,000,000 @ 2.75%	4,329,000	0	95,000	4,234,000	97,000
Series B Serial $884,000 @ 2.75%	766,000	0	17,000	749,000	17,000
Amsterdam Sewer 2020 - $2,894,000 @ 1.625%	2,840,000	0	55,000	2,785,000	56,000
Smithfield Sewer 2022 - $3,367,000 @ 1.50%	3,367,000	0	0	3,367,000	67,500
Total Revenue Bonds from Direct Placement	11,302,000	0	167,000	11,135,000	237,500
OPWC Loans from Direct Borrowings					
Barbers Hollow Sewer Treatment Plant Improvement - 2006, $300,000 @ 0%	70,589	0	11,766	58,823	11,766
Smithfield Water Tank - 2020, $613,250 @ 0%	281,926	0	15,662	266,264	15,662
SR 43 Waterline Repair - 2022, $17,300 @ 0%	17,300	0	577	16,723	577
J & Blommingdale Tanks - 2023, $800,000 @ 0%	0	53,626	0	53,626	0
Total OPWC Loans from Direct Borrowings	369,815	53,626	28,005	395,436	28,005
Ohio EPA Loans from Direct Borrowing					
Pottery Sanitary Sewer, 2012, $1,396,196 @ 0%	300,748	0	30,074	270,674	30,074
Rush Run Waterline, 2008, $500,000 @ 0%	266,665	0	16,667	249,998	16,667
Rush Run Waterline, 2008, $455,685 @ 2.0%	156,199	0	24,755	131,444	25,253
Brilliant Booster Station, 2013, $3,908,090 @ 1.94%	1,769,028	0	153,455	1,615,573	156,447
Bradley Road Waterline, 2014, $858,053 @ 2.0%	644,313	0	23,576	620,737	24,050
Toronto Waterline Connector, 2004, $7,888,745 @ 3.35%	1,196,367	0	466,658	729,709	482,421
Smithfield WaterTank, 2020, $341,132 @ 0%	220,126	0	1,545	218,581	8,096
Amsterdam Sanitary Sewer, 2020, $5,419,564 @ 0%	4,250,284	0	147,970	4,102,314	147,970
Reeds Mill Sewer Pump Station, 2021, $1,686,689 @ 0.53%	135,866	1,166,929	77,995	1,224,800	78,409
Ridgeland Sewage Treatment Plant, 2022, $1,548,718 @ 0.61%	495,856	723,301	35,342	1,183,815	71,008
J & Bloomingdale Water Tanks, 2023, $1,624,257 @ 2.90%	0	136,785	0	136,785	0
Total Ohio EPA Loans from Direct Borrowing	9,435,452	2,027,015	978,037	10,484,430	1,040,395
Other Long-Term Obligations					
Compensated Absences	93,431	117,623	102,855	108,199	73,941
Asset Retirement Obligations	2,115,435	0	907,921	1,207,514	0
Net Pension Liability	637,354	1,472,147	0	2,109,501	0
Net OPEB Liability	0	43,392	0	43,392	0
Total Other Long-Term Liabilities	2,846,220	1,633,162	1,010,776	3,468,606	73,941
Total Business Type Activities	$26,424,487	$3,713,803	$2,421,418	$27,716,872	$1,620,141

Governmental Activities

2014 Facilities Construction and Improvement Bonds – On July 30, 2014, Jefferson County issued $2,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of constructing, improving and renovating county facilities including the towers building, demolishing the courthouse annex building and converting to a parking lot and replacing a boiler at the justice facility. The bonds were issued at par value with an interest rate of 3.52 percent. The bonds will be repaid through the debt service fund from tax revenues.

The 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 July 1 of the years and in the respective principal amounts as follows:

Date		Principal Amount to be Redeemed
2015		$200,000
2016		200,000
2017		200,000
2018		200,000
2019		200,000
2020		200,000
2021		200,000
2022		200,000
2023		200,000
2024	*	200,000
		$2,000,000

* Maturity

Principal and interest requirements to retire the 2014 Facilities Construction and Improvement Bonds outstanding at December 31, 2023, are as follows:

	Term Bonds	
Year Ending December 31	Principal	Interest
2024	$200,000	$3,520

2016 Various Purpose Bonds – On February 22, 2016, Jefferson County issued $3,850,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring and constructing upgrades and improvements including bridge replacements, slip repair projects, a guardrail replacement project, and building and grounds repair and replacement projects. The bonds were issued at par value with an interest rate of 2.3 percent. The bonds will be repaid through the debt service fund from tax revenues. As of December 31, 2023, $2,084 of the bond proceeds remain unspent. The bonds are not subject to redemption prior to maturity.

The 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 February 15 of the years and in the respective principal amounts as follows:

Date		Principal Amount to be Redeemed
2017		$256,667
2018		256,667
2019		256,667
2020		256,667
2021		256,667
2022		256,667
2023		256,667
2024		256,667
2025		256,667
2026		256,667
2027		256,667
2028		256,667
2029		256,667
2030		256,667
2031	*	256,662
		$3,850,000

* Maturity

Principal and interest requirements to retire the 2016 Various Purpose Bonds outstanding at December 31, 2023, are as follows:

	Term Bonds	
Year Ending December 31	Principal	Interest
2024	$256,667	$44,275
2025	256,667	38,372
2026	256,667	32,468
2027	256,667	26,565
2028	256,667	20,662
2029-2031	769,996	26,565
Totals	$2,053,331	$188,907

2017 Various Purpose Bonds – On September 22, 2017, Jefferson County issued $3,000,000 of federally taxable general obligation term bonds. The bonds were issued to pay the costs of acquiring, constructing, and providing upgrades and improvements to various County buildings and facilities. The bonds were issued at par value with an interest rate of 3 percent. The bonds will be repaid through the debt service fund from tax revenues.

The 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 October 1 of the years and in the respective principal amounts as follows:

Date		Principal Amount to be Redeemed
2018		$260,000
2019		270,000
2020		280,000
2021		285,000
2022		295,000
2023		305,000
2024		310,000
2025		320,000
2026		330,000
2027	*	345,000
		$3,000,000

* Maturity

Principal and interest requirements to retire the 2017 Various Purpose Bonds outstanding at December 31, 2023, are as follows:

	Term Bonds	
Year Ending December 31	Principal	Interest
2024	$310,000	$39,150
2025	320,000	29,850
2026	330,000	20,250
2027	345,000	10,350
Totals	$1,305,000	$99,600

2021 Various Purpose Refunding Bonds – On December 1, 2021, the County issued $5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of $2,970,800 and $2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by $47,101 ($32,502 for governmental activities and $14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The bonds will be repaid through the debt service fund from tax revenues.

The 2021 refunding 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 of the years and in the respective principal amounts as follows:

Date		Principal Amount to be Redeemed
2022		$448,000
2023		444,500
2024		455,500
2025		435,800
2026		435,300
2027		454,400
2028		448,200
2029		466,300
2030		353,400
2031		352,000
2032		360,000
2033		372,600
2034		368,900
2035		43,300
2036		47,200
2037		46,000
2038		49,700
2039		48,300
2040	*	51,900
		$5,681,300

* Maturity

Principal and interest requirements to retire the governmental portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2023, are as follows:

	Term Bonds	
Year Ending December 31	Principal	Interest
2024	$215,200	$31,451
2025	218,800	30,063
2026	221,100	27,054
2027	228,100	23,604
2028	224,900	20,154
2029-2033	1,200,500	68,557
2034	246,800	3,727
Totals	$2,555,400	$204,610

The County's outstanding general obligation bonds from direct borrowings and direct placements related to governmental activities of $6,113,731 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

Ohio Air Quality Development Authority Loan – On June 28, 2012, the County entered into a loan agreement with the Ohio Air Quality Development Authority in the amount of $1,379,295 for energy conservation measures for various departments within Jefferson County. As part of the loan program, the County issued a portion of the loan, Series A, as tax exempt in the amount of $721,255 (which were retired

in 2021), and a portion of the loan, Series B, as taxable in the amount of $658,040, which qualified Jefferson County to receive a federal interest subsidy. During 2013, the County applied for the subsidy as reported, but received reduced reimbursements. The County has received no updated schedule of interest rate subsidy. The bonds will be repaid through the debt service fund from tax revenues.

Principal and interest requirements to retire the OAQDA Loan are as follows:

	Series B			
	Taxable			
Year Ending December 31	Principal	Interest	Interest Subsidy	Net Interest
2024	$97,022	$17,417	($12,191)	$5,226
2025	98,302	13,148	(9,203)	3,945
2026	99,600	8,823	(6,175)	2,648
2027	100,914	4,440	(3,108)	1,332
Totals	$395,838	$43,828	($30,677)	$13,151

The County's outstanding Ohio Air Quality Development Authority Loan from direct borrowings and direct placements related to governmental activities of $395,838 contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

Leases

The County has outstanding agreements to lease office space, buildings, and equipment. 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. Leases are being repaid from the General Fund. A summary of the principal and interest amounts for the remaining leases is as follows:

Year	Principal	Interest
2024	$76,247	$31,555
2025	59,912	28,091
2026	48,463	25,040
2027	51,627	21,876
2028	52,576	18,501
2029-2033	247,028	40,072
	$535,853	$165,135

Other Long-Term Liabilities

Workers' Compensation Claims Payable – The County no longer has a liability for workers' compensation as part of the State Workers' Compensation retrospective rating and payment program as 2023 was the final year to process run-out claims associated with the program.

Compensated Absences – The County will pay compensated absences from the General Fund, Miscellaneous Local, Child Support Enforcement Agency, County Airpark, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Emergency 911, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Net Pension and OPEB Liabilities - There are no repayment schedules for the net pension or net OPEB liabilities. However, employer contributions are made from the General fund, Miscellaneous Local, Child Support Enforcement Agency, County Airpark, Public Assistance, Motor Vehicle and Gasoline Tax, Mental Health, Court/Corrections, Permissive Sheriff, Children Services, Department of Developmental Disabilities and Jail Operating Levy special revenue funds, and the Sewer and Water enterprise funds. For additional information related to the net pension and net OPEB liabilities (assets), see Notes 14 and 15.

Business Type Activities

2021 Various Purpose Refunding Bonds – On December 1, 2021, the County issued $5,681,300 of general obligation term bonds. These various purpose bonds were issued to partially refund the 2010 Various Purpose Bonds and the 2012 Various Purpose Refunding Bonds, as well as pay the costs of issuance of these bonds for governmental and business type activities in the amounts of $2,970,800 and $2,710,500, respectively. The reacquisition price exceeded the net carrying amount of the old debt by $47,101 ($32,502 for governmental activities and $14,599 for business-type activities). This amount is being netted against the new debt and amortized over the remaining life of the refunding debt.

The Term Bonds for this issue are subject to mandatory sinking fund redemption; see the tables presented previously in the governmental activities section of the note.

Principal and interest requirements to retire the business-type portion of the 2021 Various Purpose Refunding Bonds outstanding at December 31, 2023, are as follows:

	Series 2021A Term Bonds						Series 2021B Term Bonds	
Year Ending	Sewer		Sewer Special Assessment		Water		Sewer	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	$70,000	$10,230	$26,900	$3,931	$107,600	$15,726	$35,800	$15,624
2025	69,400	9,535	0	0	112,100	15,402	35,500	14,854
2026	68,400	8,369	0	0	110,600	13,533	35,200	14,091
2027	72,600	7,513	0	0	114,000	11,797	39,700	13,334
2028	71,600	6,416	0	0	112,500	10,082	39,200	12,481
2029-2033	377,600	21,518	0	0	115,700	8,244	210,500	49,394
2034-2038	77,700	1,173	0	0	0	0	230,600	25,932
2039-2040	0	0	0	0	0	0	100,200	3,270
Total	$807,300	$64,754	$26,900	$3,931	$672,500	$74,784	$726,700	$148,980

The County's outstanding general obligation bonds from direct borrowings and direct placements related to business-type activities of $2,233,400 contain no provisions related to events of default with finance-related consequences; termination events with finance-related consequences; or subjective acceleration clauses.

Revenue Bonds – On April 2, 2012, Jefferson County issued $5,884,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as Series A $5,000,000, and Series B $884,000, with all bonds being taxable. Proceeds from the bonds provided financing for the Crestview/Belvedere Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2052.

On March 12, 2020, Jefferson County issued $2,894,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Amsterdam Sewer project. When the bonds were issued, the bond proceeds were held by a fiscal agent. The bonds are payable solely from sewer customer net revenues and are payable through 2060.

On May 26, 2022, Jefferson County issued $3,367,000 of Wastewater Treatment Collection System Revenue Bonds. Through the issuance, Jefferson County has irrevocably pledged future sewer customer revenues, net of specified operating expenses, to repay the revenue bonds. The bonds were issued as a single issue, with all bonds being taxable. Proceeds from the bonds provided financing for the Smithfield Sewer project. When the bonds were issued, the bond proceeds were held by the United States Department of Agriculture (USDA) as a fiscal agent. During 2022 and 2023, the County drew proceeds in the amount of $1,440,663 and $1,720,513, respectively; the remaining unspent proceeds of $205,824 are still being held by USDA as a fiscal agent. On a budgetary basis, the proceeds of the revenue bonds that were disbursed, are reflected as revenues. However, on a GAAP basis, the remaining undisbursed proceeds are reflected in the restricted fiscal agent account with a corresponding liability for revenue bonds payable on the Statement of Net Position. The bonds are payable solely from sewer customer net revenues and are payable through 2062.

For 2023, annual principal and interest payments on the bonds are expected to require sixty percent of net revenues. The total principal and interest remaining to be paid on the bonds is $15,480,006. Principal and interest paid for the current year and total customer net revenues were $366,054 and ($788,724), respectively.

Amortization schedules for Revenue bonds are not available until final completion and close-out of a funded project. The County has several projects that are either active or have not been finalized. Estimated debt service requirements to maturity for these Revenue bonds are as follows:

Year Ending December 31	Principal	Interest
2024	$237,500	$232,794
2025	243,000	227,736
2026	247,000	222,546
2027	253,000	217,257
2028	257,000	211,827
2029-2033	1,372,000	973,600
2034-2038	1,522,000	818,530
2039-2043	1,691,000	644,930
2044-2048	1,882,500	450,065
2049-2053	1,842,000	231,376
2054-2058	966,500	93,515
2059-2062	621,500	20,830
Totals	$11,135,000	$4,345,006

The County's outstanding revenue bonds from direct placement related to business-type activities of $11,135,000 contain a provision, if there shall be default in the provisions of the resolution or in the payment of bond service charges on any of the bonds, upon the filing of a suit by any owner of any of the bonds, any court having jurisdiction of the action may appoint a receiver to administer said system on behalf of the issuer with power to charge and collect rates sufficient to provide for the payment of the bonds and for the payment of operating expenses and to apply income and revenues in accordance with the bond resolution and the laws of Ohio. Owners of 20 percent of the outstanding bonds in the event of default may require by mandatory injunction the raising of taxes in a reasonable amount except as otherwise provided by law.

OPWC Loans – The County has entered into OPWC Loans for various water and sewer projects. These loans will be repaid from charges for services revenue in the enterprise funds. The OPWC Loans are interest free.

The amortization schedule for the J & Bloomingdale Tank Project loan is not available as the project has not been finalized. The OPWC loan debt service requirements to maturity are as follows:

	OPWC Loans
Year Ending December 31	Principal
2024	$28,005
2025	28,005
2026	28,005
2027	28,005
2028	28,005
2029-2033	81,195
2034-2038	81,195
2039-2043	34,209
2044-2048	2,885
2049-2052	2,301
Totals	$341,810

The County's outstanding OPWC Loans from direct borrowings related to business-type activities of $395,436 contain a provision that whenever an event of default shall have happened and be subsisting, the entire principal amount of the loan then remaining unpaid, at the OPWC's option, become immediately due and payable.

Ohio EPA Loans – The County entered into a loan agreement on November 2, 2004, with the Ohio Water Development Authority for a $7,888,745 Ohio EPA Loan from the Water Supply Revolving Loan Account at 3.35 percent for a twenty year period. Beginning in 2017, the County received an interest rate subsidy of 3 percent for this loan. The loan was issued for the completion of Toronto waterline connector project that allows the County to purchase water from the City of Toronto. During 2008, the County entered into loan agreements with the Ohio Water Development Authority for two additional Ohio EPA loans for the completion of the Rush Run Waterline Extension project, which included a Disadvantaged loan in the amount of $500,000 at zero percent interest, and a WSRLA loan in the amount of $455,685 at 2.0 percent interest. During 2012, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Fund in the amount of $1,396,196 at zero percent interest, which included the provision for fifty percent non ARRA principal forgiveness, which was recognized in 2012. The loan was issued for the Pottery Addition Sanitary Sewer

Project. During 2012 the County also entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Drinking Water Fund in the amount of $3,908,090 at a 1.94 percent interest rate, with proceeds first received in 2013. The loan was issued for the Brilliant Booster Station Project. During 2014, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amount of $858,053 at a two percent interest rate. The loan was issued to finance the Bradley Road Waterline Project. The County received principal forgiveness in the amount of $201,114 during 2015. During 2020, the County entered into two loan agreements with the Ohio Water Development Authority for an additional Ohio EPA loan from the WSRLA fund in the amounts of $341,132 and $5,419,564, both at zero percent interest rates. The loans were issued to finance the Smithfield Water Tank Project, and the Amsterdam Sanitary Sewer Project, respectively. The County received principal forgiveness in the amount of $980,474 during 2020, related to the Amsterdam Sewer Project Loan. During 2021, the County drew an additional $2,212,063 of its total loan award for the Amsterdam Sewer Project. During 2021, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of $1,686,688, at an interest rate of 0.53 percent. The loan is intended to finance the County's Reeds Mill Pump Station Rehabilitation Project. During 2021, the County received $47,604 of principal forgiveness related to the loan. During 2022, the County drew an additional $139,048 of its total loan award for the Amsterdam Sewer Project. During 2022, the County drew an additional $177,105 of its total loan award for the County's Reeds Mill Pump Station Rehabilitation Project. During 2022, the County received $2,396 of principal forgiveness related to the loan. During 2022, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of $1,548,718, at an interest rate of 0.61 percent. The loan is intended to finance the County's Ridgeland Sewage Treatment Plant Rehabilitation Project. During 2022, the County drew $545,856 of its total loan award, and received $50,000 of principal forgiveness related to the loan. During 2023, the County drew an additional $1,166,929 of its total loan award for the County's Reeds Mill Pump Station Rehabilitation Project. During 2023, the County drew an additional $723,301 of its total loan award for the County's Ridgeland Sewage Treatment Plant Rehabilitation Project. During 2023, the County entered into a loan agreement with the Ohio Water Development Authority for an additional Ohio EPA loan from the Water Pollution Control Loan fund in the amount of $1,624,257, at an interest rate of 2.90 percent. The loan is intended to finance the County's J & Bloomingdale Water Tanks Project. During 2023, the County drew $136,785 of its total loan award. The loans are backed by the full faith and credit of the County and are intended to be repaid with user charges.

Amortization schedules for Ohio EPA loans are not available until final completion and close-out of a funded project through the Ohio Water Development Authority. The County has several projects that are either active or have not been finalized. Estimated debt service requirements to maturity for these Ohio EPA loans are as follows:

Year Ending December 31	Principal	Interest	Interest Subsidy	Net Interest
2024	$1,040,395	$80,473	($2,564)	$77,909
2025	810,151	60,989	0	60,989
2026	602,418	99,159	0	99,159
2027	608,489	93,088	0	93,088
2028	614,677	86,901	0	86,901
2029-2033	2,901,686	343,829	0	343,829
2034-2038	2,046,923	236,643	0	236,643
2039-2043	1,868,512	162,258	0	162,258
2044-2048	1,123,908	99,934	0	99,934
2049-2053	805,530	51,741	0	51,741
2054-2055	157,131	5,737	0	5,737
Totals	$12,579,820	$1,320,752	($2,564)	$1,318,188

The County's outstanding Ohio EPA Loans from direct borrowings related to business-type activities of $10,484,430 contain a provision that whenever an event of default shall have happened and be subsisting, the OWDA may exercise any and all rights and remedies for the enforcement of entire principal amount of the Loan then remaining unpaid, at the OWDA's option, become immediately due and payable.

Bond Ratings:

On September 24, 2014, Jefferson County received an upgraded credit rating of A1 from Moody's Investor Services. As of the date of the financials, this remains the most recent credit rating for the County.

Debt Margins:

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 these debt limitations at December 31, 2023, are a margin on unvoted debt of $19,543,541 and an overall debt margin of $45,493,377.

Conduit Debt:

To further economic development in the County, the County has issued bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2023, the bonds have an aggregate outstanding principal amount payable of $40,000,000.

NOTE 18 - INTERNAL BALANCES

Interfund Balances

Interfund balances at December 31, 2023, consist of the following individual interfund receivables and payables:

	Interfund Receivable					
	Major Funds					
Interfund Payable	General	Public Assistance	Motor Vehicle Gasoline Tax	Other Nonmajor Governmental	Self Insurance - Workers' Compensation	Total
Major Funds:						
Public Assistance	$0	$0	$0	$14,828	$0	$14,828
Developmental Disabilities	9,042	0	0	0	0	9,042
Other Nonmajor Governmental	37,692	74,965	0	25,781	1,258,000	1,396,438
Sewer	0	0	1,442	0	0	1,442
Water	0	0	1,903	0	0	1,903
Self Insurance - Health	736,392	0	0	0	0	736,392
Total All Funds	$783,126	$74,965	$3,345	$40,609	$1,258,000	$2,160,045

The Self Insurance – Health Fund has an existing deficit within the County's pool of cash and cash equivalents, from prior years. In order to alleviate the cash deficit in the Self Insurance - Health Internal Service Fund, the County Commissioners have authorized a twenty-five year repayment plan which includes increased monthly premium charges and changes to the plan guidelines. The deficit is covered by cash from the General Fund.

The interfund receivables/payables between governmental funds are eliminated on an accrual basis.

On May 16, 2019, the County issued general obligation bonds in the amount of $2,000,000 for a ten year period at a 2.48 percent interest rate. The County has purchased this bond. The County has identified the Capital Projects fund as the fund that received the proceeds and the Self-Insurance Workers' Compensation – Internal Service Fund as the fund that purchased the bonds. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds.

The bonds are subject to mandatory sinking fund redemption at a reduction price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on May 1 of the years and in respective amounts as follows:

Year	Principal Amount to be Redeemed
2020	$179,000
2021	183,000
2022	188,000
2023	192,000
2024	197,000
2025	202,000
2026	207,000
2027	212,000
2028	217,000

The remaining principal of the bonds ($223,000) will be paid at stated maturity on May 1, 2029.

Principal and interest requirements to maturity on the manuscript debt are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	$197,000	$31,198	$228,198
2025	202,000	26,313	228,313
2026	207,000	21,303	228,303
2027	212,000	16,170	228,170
2028	217,000	10,912	227,912
2029	223,000	5,530	228,530
Total	$1,258,000	$111,426	$1,369,426

The remaining 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.

Transfers

Interfund transfers for the year ended December 31, 2023, consisted of the following:

	Transfers to	
Transfer from	Other Nonmajor Governmental	Totals
General	$4,101,616	$4,101,616
Motor Vehicle Gasoline Tax	306,534	306,534
Developmental Disabilities	403,000	403,000
Total All Funds	$4,811,150	$4,811,150

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 expend them; to move receipts restricted for debt service payments to the debt service fund as debt service payments come due, including the transfers from the Motor Vehicle Gas Tax Fund; to move receipts for capital projects from the Developmental Disabilities Fund to the Other Nonmajor Governmental Funds; and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 19 - COMMITMENTS

Construction Commitments

As of December 31, 2023, the County had the following contractual construction commitments:

Project	Fund	Purchase Commitment	Amounts Paid as of 12/31/2023	Amounts Remaining on Contracts
County Road 49 Bridge	Motor Vehicle Gasoline Tax	$1,722,946	$1,670,198	$52,748
Township Road 472 Bridge	Motor Vehicle Gasoline Tax	621,195	21,085	600,110
Township Road 289 Bridge	Motor Vehicle Gasoline Tax	1,710,182	290,415	1,419,767
Modular Office (Irondale)	Motor Vehicle Gasoline Tax	86,574	24,217	62,357
GIS Aerial Imagery	Miscellaneous Local	204,415	68,138	136,277
Towers Parking Lots Improvements	Permanent Improvement	700,000	205,211	494,789
McCollough Children's Home Renovation	Permanent Improvement	1,000,000	68,791	931,209
Sewer Geographic Information System	Sewer	100,000	25,000	75,000
Belvedere Sanitary Sewer	Sewer	338,235	57,221	281,014
Murphy Lift Station	Sewer	94,083	36,014	58,069
M-Plant Garage	Sewer	570,000	204,082	365,918
Reed's Mill Pump Station	Sewer	2,228,231	1,611,848	616,383
Barbers Hollow Waste Water Treatment Plant	Sewer	1,450,000	739,887	710,113
Water Geographic Information System	Water	100,000	72,104	27,896
J & Bloomingdale Water Tanks	Water	1,625,245	197,913	1,427,332
TTBLS Drive Unit	Water	118,000	4,972	113,028
Water SCADA	Water	900,000	0	900,000
Total Construction Commitments		$13,569,106	$5,297,096	$8,272,010

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:

Major Funds:	
General	$232,273
Public Assistance	14,101
Motor Vehicle Gasoline Tax	566,429
Sewer	473,423
Water	78,741
Other Nonmajor Governmental	1,215,630
Total Encumbrances	$2,580,597

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:

Fund Balances (Deficit)	General	Public Assistance	Motor Vehicle Gasoline Tax	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventories	$65,039	$10,062	$335,309	$9,807	$53,238	$473,455
Prepaid Items	403,369	11,178	14,795	17,425	248,734	695,501
Unclaimed Monies	364,268	0	0	0	0	364,268
Total Nonspendable	832,676	21,240	350,104	27,232	301,972	1,533,224
Restricted for:						
Debt Service	0	0	0	0	3,144,489	3,144,489
Capital Outlay	0	0	0	0	334,147	334,147
Jail Levy Operations	0	0	0	0	752,516	752,516
Children's Home	0	0	0	0	1,489,939	1,489,939
Community Development	0	0	0	0	63,362	63,362
Motor Vehicle and Gasoline Tax	0	0	5,194,865	0	0	5,194,865
Mental Health	0	0	0	0	3,135,897	3,135,897
Opioid Abatement Strategies	0	0	0	0	327,546	327,546
Developmental Disabilities	0	0	0	9,128,124	0	9,128,124
Tuberculosis/Crippled Child Levy	0	0	0	0	238,269	238,269
Children Services	0	0	0	0	2,699,063	2,699,063
Court/Corrections and Public Safety	0	0	0	0	4,080,480	4,080,480
Child Support Enforcement	0	0	0	0	1,721,450	1,721,450
Senior Citizens Levy	0	0	0	0	117,157	117,157
Real Estate Assessment and Delinquent Collections	0	0	0	0	2,433,988	2,433,988
Local Programs	0	0	0	0	4,957,750	4,957,750
Total Restricted	0	0	5,194,865	9,128,124	25,496,053	39,819,042
Assigned to:						
Legislative and Executive	16,645	0	0	0	0	16,645
Judicial	3,734	0	0	0	0	3,734
Other	77,885	0	0	0	0	77,885
Future Appropriations	2,094,001	0	0	0	0	2,094,001
Total Assigned	2,192,265	0	0	0	0	2,192,265
Unassigned (Deficit)	7,392,773	(445,520)	0	0	0	6,947,253
Total Fund Balances (Deficit)	$10,417,714	($424,280)	$5,544,969	$9,155,356	$25,798,025	$50,491,784

NOTE 21 - JOINT VENTURE

Jefferson County Regional Planning Commission

The County participates in the Jefferson County Regional Planning Commission which is a statutorily created (ORC section 713) political subdivision of the State. The Commission is jointly governed among Jefferson County and municipalities and townships within the County. The Commission includes the three Jefferson County Commissioners, fourteen municipality mayors, fourteen township trustees, and six non-governmental representatives appointed by the member governments. Each member's control over the operation of the commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental functions and services of the County as well as applies for Community Development Block Grants for the member governments. The Board exercises total control of the budgeting, appropriation, contracting and management. The County's contribution was $85,000 for their annual subsidy (approximately 83.11 percent of the annual revenues of the Commission). The remaining member governments contribute an annual fee that totals $8,075 per year. 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 to or burden on the County. 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 Jefferson County Regional Planning Commission, Steubenville, Ohio.

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

Eastern Ohio Correction Center

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors composed of a Common Pleas judge from Carroll, Guernsey, and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board composed of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. The Board exercises total control over the operations of the Center including budgetary, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Jefferson County serves as the fiscal agent for the Center, and the judicial activity related to the Center is presented on the financial statements as a custodial fund. The County did not contribute financially to the Center in 2023.

Brooke, Hancock, Jefferson Regional Planning Commission (BHJ)

BHJ is a separate and distinct political subdivision created pursuant to Ohio Revised Code section 713.30 and West Virginia Revised Code articles 8-25 and 8-26 to provide planning and administrative services to all local governments in a three county region composed of Jefferson County and two counties in West Virginia. The governing board is composed of 69 members which include 50 elected officials from the counties and municipalities as well as 19 appointed members from an array of private, public, and quasi-public entities. Each member's degree of control is limited to its representation on the committee. The County contributed $42,410 to BHJ in 2023.

Oakview Juvenile Residential Center

The Oakview Juvenile Residential Center is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble Counties. The Center was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by Oakview Juvenile Residential Center. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county. The Board exercises total control of the budgeting, appropriation, contracting and management. Each County's degree of control is limited to its representation on the Board.

A twelve member Advisory Board has been created whose members are appointed by the Judicial Rehabilitation Board of which all participating Counties have two appointees. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. Each member's degree of control is limited to its representation on the committee.

Area Office on Aging

The Area Office on Aging is a regional council of governments that assists nine counties, including Jefferson County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors composed of one representative appointed by each participating county. The Area Office on Aging receives Title III monies to be used for programs within the member Counties. The Board exercises total control over the operations of the Council including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not contribute financially to the Office in 2023.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board composed of members appointed from each participating county and the cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the Board. The board exercises total control over the operations of the OMEGA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based upon the most recent United States census. OMEGA has no outstanding debt. The County contributed $6,268 to OMEGA in 2023.

Jefferson County Family and Children First Council

The Jefferson County Family and Children First Council is a jointly governed organization created under the Ohio Revised Code Section 121.37. The Council is governed currently by a 24 member Board. The Council is composed of the following members: Director of the Board of Board of Alcohol, Drug Addiction, and Mental Health Services, Health Commissioner of the City of Steubenville, Health Commissioner of Jefferson County, Director of the Jefferson County Department of Job and Family Services, Director of Children Services, Superintendent of Jefferson County Board of Department of Developmental Disabilities, Juvenile Court Judge, Superintendent of the Steubenville City School District, Superintendent of the Jefferson County Educational Service Center, Superintendent of Edison Local School District, Mayor of Steubenville, Chairman of the Board of County Commissioners, Director of the

regional office of the Department of Youth Services, Director of the Community Action Council, a representative of Jefferson County Early Intervention Collaborative, a representative of the Jefferson County Behavioral Health System, a representative from the Jefferson County United Way, and a representative from the Family Services Association, three individuals representing the interests of families in Jefferson County, a representative from any public or private organization which formally attests to its support for the mission of the Council. During 2023, the County made no contributions to the Council. Each member's degree of control is limited to its representation on the committee.

Jefferson-Belmont Joint Solid Waste Authority

The Jefferson-Belmont Joint Solid Waste Authority is a jointly governed organization between Jefferson and Belmont counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Jefferson County is a member. The Board exercises total control over the operations of the Authority including budgetary, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County does not make any monetary contributions to the Authority.

Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Government was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is composed of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. Each member's degree of control is limited to its representation on the committee. During 2023, the County made no contributions to the Board.

Jefferson County Port Authority

The Jefferson County Port Authority is a jointly governed organization between Jefferson County, the City of Steubenville, and the Jefferson County Regional Planning Commission. The Authority, formed to provide economic development opportunities, is governed by a five member board of directors. The County Commissioners and the City of Steubenville each appoint two members, with one member being appointed by the Jefferson County Regional Planning Commission. Each member's degree of control is limited to its representation on the committee. During 2023, the County contributed $140,000 to the Jefferson County Port Authority.

Mid Eastern Ohio Regional Council of Governments (MEORC)

The Mid Eastern Ohio Regional Council of Governments is a regional council of governments created pursuant to Ohio Revised Code Chapter 167. Participating counties include Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington Counties. MEORC was created to provide the best possible services to persons with developmental disabilities in their respective counties. Each county has representation on the MEORC board. Member counties have a contract between its county BDD board and the MEORC for MEORC to provide supported living services or housing to eligible persons in the member counties. During 2023, the County made no contributions to the Board.

NOTE 23 - RELATED ORGANIZATIONS

Jefferson Metropolitan Housing Authority

The Jefferson Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority. The County did not contribute financially to the Authority in 2023.

Eastern Gateway Community College

Eastern Gateway Community College was established to provide educational programming and opportunities for individual growth and development that best serves the citizens and was created pursuant to Ohio Revised Code Section 3354. The College is operated by a nine member board. Six members are appointed by the County commissioners and three members are appointed by the Governor. The College receives funding from State appropriation, Federal grants and programs, student fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the College. The County did not contribute to the College in 2023.

Friendship Park District

The Friendship Park District was established for the preservation of good order within and adjacent to parks and reservations of land, and for the protection and preservation of the parks, parkways, and other reservations of land under its jurisdiction and control and of property and natural wildlife therein. The District was created pursuant to Ohio Revised Code Section 1545. The Commission is operated by a three member board. All members are appointed by the Probate Judge of the Common Pleas Court of Jefferson County. The Park District receives funding from State and Federal grants and programs, fees and other private sources. The board sets its own budget and selects its own management, and the County is not involved in the management or operation. During 2023, the County contributed $60,000 to the Friendship Park District.

NOTE 24 - PUBLIC ENTITY POOLS

Risk Sharing Pool

County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool among forty-one 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 coverages provided by CORSA. These coverages include 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, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. 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 certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2023 was $365,453.

Risk Sharing, Claims Servicing, and Insurance Purchasing Pools

Jefferson Health Plan is a risk-sharing, claims servicing, and insurance purchasing pool comprised of over one hundred members, including five insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Plan's business and affairs are conducted by a nine member Board of Directors elected from the assembly. The plan offers medical, dental, vision, and prescription drug coverage to the members on a self-insured basis, as well as the opportunity to participate in the group purchasing of life insurance coverage. The medical coverage plan provides each plan participant the opportunity to choose a self-insurance deductible limit which can range from $35,000 to $250,000 under which the individual member is responsible for all claims through the claims servicing pool. Plan participants also participate in a shared risk internal pool for individual claims between the self-insurance deductible limit and $1,500,000, and all claims between the deductible and the $1,500,000 are paid from the Large Claim Reimbursement Program (LCRP). The LCRP is not owned by the plan participants. All participants pay a premium rate that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the LCRP up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. All participants pay an additional fee for participation in the LCRP that is based on the claims of the LCRP in aggregate and is not based on individual claims experience.

In the event of a deficiency in the LCRP, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. For all individual claims exceeding $1,500,000, stop loss coverage is purchased, as well as for an annual total plan aggregate claims amount. All plan participants also pay a monthly administrative fee for fiscal services and third party administrative services. The plan also purchases fully insured life insurance for plan participants.

County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program) is a shared risk pool among thirty 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 eleven members as follows: the president and the secretary/treasurer of County Commissioners' Association of Ohio Service Corporation and nine representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for worker's 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) that 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 participating county to CCAO in proportion to its payroll to the total payroll of the group.

The County's premium payments to BWC were $310,583, and the County made no payments for administrative fees during 2023.

NOTE 25 - CONTINGENCIES

Grants

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

Litigation

The County is currently party to three instances of pending litigation. In two instances, the potential loss to the County cannot be estimated as the range of a potential settlements and the amounts not covered by the County's risk sharing pool liability insurance are uncertain. In the third instance, the potential loss is not considered to be material to the financial position of the County.

Paid Up Oil/Gas Agreements

The Board of County Commissioners have entered into various "Paid-Up" Oil and Gas Agreements. Summaries of the current agreements are as follows.

Effective Date	Period	Company	Covered Acres	Royalty	Signing Bonus Received
7/2/2015	5 Years	Ascent Resources-Utica, LLC	581.934	13%	$475,811
1/26/2017	3 Years	Ascent Resources-Utica, LLC	2.933	13%	19,500
4/27/2017	3 Years	Chesapeake Exploration, LLC	56.496	20%	169,485
8/9/2017	5 Years	Ascent Resources-Utica, LLC	0.28	20%	1,160
8/9/2017	5 Years	Ascent Resources-Utica, LLC	3.88	20%	22,310
10/19/2017	5 Years	Ascent Resources-Utica, LLC	1.9	20%	6,267
12/26/2017	5 Years	Ascent Resources-Utica, LLC	0.412	20%	3,369
2/23/2018	5 Years	Gulfport Appalachia LLC	9.8771	20%	69,140
6/27/2019	5 Years	Ascent Resources-Utica, LLC	2.1288	20%	12,797
8/8/2019	5 Years	Ascent Resources-Utica, LLC	1.116	20%	6,417
9/19/2019	5 Years	Gulfport Appalachia LLC	0.38	20%	2,660
5/13/2021	5 Years	Ascent Resources-Utica, LLC	5.279	20%	15,836

Bonuses were paid in consideration of the execution of the respective "paid-up" oil and gas agreements.

During 2023, the County received additional bonus payments from Ascent Resources, LLC totaling $57,057.

Royalty payments are in addition to the bonus, and are for all oil and other liquid hydrocarbons and by-products produced and saved from the land, and all gas and other hydrocarbons and by-products. The total value of future royalty payments is not reasonably estimable.

The total carrying value of the land associated with these agreements is $3,356,477.

NOTE 26 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 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 2023, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

NOTE 27 - RELATED PARTY TRANSACTIONS

Jefferson County Land Reutilization Corporation

During 2023, Jefferson County provided the Jefferson County Land Reutilization Corporation with $302,526 from the Delinquent Tax Assessment and Collections Funds for the purpose of purchasing and demolishing dilapidated properties within Jefferson County.

Required

Supplementary

Information

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

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.16424668%	0.16848788%	0.17222124%	0.17136288%
County's Proportionate Share of the Net Pension Liability	$48,518,540	$14,659,126	$25,502,215	$33,871,034
County's Covered Payroll	$24,687,040	$23,714,034	$23,463,934	$23,580,600
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	196.53%	61.82%	108.69%	143.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

* Amounts presented as of the County's measurement date which is the prior fiscal year end.

See accompanying notes to required supplementary information

2019	2018	2017	2016	2015	2014
0.17535752%	0.17395084%	0.17932916%	0.17460496%	0.16631300%	0.16631300%
$48,026,867	$27,289,513	$40,722,602	$30,243,780	$20,059,201	$19,606,132
$22,924,216	$22,334,153	$22,484,242	$20,030,045	$19,712,364	$20,547,643
209.50%	122.19%	181.12%	150.99%	101.76%	95.42%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Jefferson 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 *

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.00513380%	0.00646092%	0.00558500%	0.00615685%
County's Proportionate Share of the Net Pension Liability	$1,105,561	$1,436,271	$714,093	$1,489,738
County's Covered Payroll	$693,414	$839,950	$691,721	$743,036
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.23%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

* Amounts presented for each fiscal year were determined as of June 30th

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
0.00640576%	0.00613034%	0.00637593%	0.00622241%	0.00621911%	0.00689379%
$1,416,595	$1,347,924	$1,514,616	$2,082,828	$1,718,779	$1,676,808
$752,057	$696,914	$700,957	$654,714	$648,857	$758,531
188.36%	193.41%	216.08%	318.13%	264.89%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

Jefferson County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
Ohio Public Employees Retirement System
Last Seven Years (1)*

	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.15828140%	0.16208928%	0.16522464%
County's Proportionate Share of the Net OPEB Liability (Asset)	$997,996	($5,076,882)	($2,943,608)
County's Covered Payroll (2)	$25,575,610	$24,538,672	$24,234,291
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	3.90%	-20.69%	-12.15%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%

(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 for each year.
(2) The County's covered payroll for OPEB includes participants in the Traditional, Combined, and Member Directed Plans.

* Amounts presented as of the County's measurement date which is the prior fiscal year end.

See accompanying notes to required supplementary information

2020	2019	2018	2017
0.16350148%	0.16695148%	0.16559080%	0.17088080%
$22,583,801	$21,766,533	$17,981,944	$17,259,541
$24,262,156	$23,624,091	$22,748,166	$22,867,210
93.08%	92.14%	79.05%	75.48%
47.80%	46.33%	54.14%	54.04%

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

	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.00513380%	0.00646092%	0.00558500%
County's Proportionate Share of the Net OPEB Liability (Asset)	($99,845)	($167,294)	($117,756)
County's Covered Payroll	$693,414	$839,950	$691,721
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.40%	-19.92%	-17.02%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%

(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 for each fiscal year were determined as of June 30th

See accompanying notes to the required supplementary information

2020	2019	2018	2017
0.00615685%	0.00640576%	0.00613034%	0.00637593%
($108,205)	($106,095)	($98,508)	$248,764
$743,036	$752,057	$696,914	$700,957
-14.56%	-14.11%	-14.13%	35.49%
182.10%	174.70%	176.00%	47.11%

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

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	$3,807,623	$3,561,545	$3,420,926	$3,394,317
Contributions in Relation to the Contractually Required Contribution	(3,807,623)	(3,561,545)	(3,420,926)	(3,394,317)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County's Covered Payroll	$26,380,407	$24,687,040	$23,714,034	$23,463,934
Contributions as a Percentage of Covered Payroll	14.43%	14.43%	14.43%	14.47%
Net OPEB Liability (Asset) - OPEB Plan (1)				
Contractually Required Contribution	$27,459	$21,235	$19,826	$15,002
Contributions in Relation to the Contractually Required Contribution	(27,459)	(21,235)	(19,826)	(15,002)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County's Covered Payroll (2)	$27,353,038	$25,575,610	$24,538,672	$24,234,291
Contributions as a Percentage of Covered Payroll	0.10%	0.08%	0.08%	0.06%

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore information is not available for contributions related to the Net OPEB Liability prior to 2016. An additional column will be added for each year.

(2) The OPEB plan includes the members of the traditional plan, the combined plan, and the member-directed plan. Participation in the combined plan, related to pension, is not material to the County. The member-directed plan is a defined contribution plan. Therefore, pension contributions for the combined plan and the member-directed plan are not presented above.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
$3,423,249	$3,314,470	$3,002,230	$2,796,153	$2,492,725	$2,450,999
(3,423,249)	(3,314,470)	(3,002,230)	(2,796,153)	(2,492,725)	(2,450,999)
$0	$0	$0	$0	$0	$0
$23,580,600	$22,924,216	$22,334,153	$22,484,242	$20,030,045	$19,712,364
14.52%	14.46%	13.44%	12.44%	12.44%	12.43%
$8,054	$10,275	$231,089	$460,640	N/A	N/A
(8,054)	(10,275)	(231,089)	(460,640)	N/A	N/A
$0	$0	$0	$0	N/A	N/A
$24,262,156	$23,624,091	$22,748,166	$22,867,210	N/A	N/A
0.03%	0.04%	1.02%	2.01%	N/A	N/A

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

	2023	2022	2021	2020
Net Pension Liability				
Contractually Required Contribution	$88,407	$109,735	$110,196	$93,206
Contributions in Relation to the Contractually Required Contribution	(88,407)	(109,735)	(110,196)	(93,206)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (1)	$631,479	$783,821	$787,114	$665,757
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	$0	$0	$0	$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0
Contribution Deficiency (Excess)	$0	$0	$0	$0
OPEB Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
Total 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 Pension and OPEB

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015	2014
$107,651	$103,210	$96,718	$96,418	$94,673	$96,404
(107,651)	(103,210)	(96,718)	(96,418)	(94,673)	(96,404)
$0	$0	$0	$0	$0	$0
$768,936	$737,214	$690,843	$688,700	$676,236	$715,482
14.00%	14.00%	14.00%	14.00%	14.00%	13.47%
$0	$0	$0	$0	$0	$3,792
0	0	0	0	0	(3,792)
$0	$0	$0	$0	$0	$0
0.00%	0.00%	0.00%	0.00%	0.00%	0.53%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

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:

	2022	2019 through 2021	2018 and 2017	2016 and prior
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:

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 and prior	3.0 percent, simple through 2018

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 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 and prior use mortality rates 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 used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 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 2016 and prior are presented below:

	2022	2017	2016 and Prior
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

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	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.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 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:	
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:	
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:	
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

Changes in Benefit Term – STRS Pension

For 2023, 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

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

Changes in Assumptions – STRS 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 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 recoveries 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 Statements
And
Individual Fund Schedules

Nonmajor Special Revenue Funds:

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Miscellaneous Local Fund – To account for smaller Special Revenue Funds operated by the County, which are restricted for miscellaneous purposes and subsidized in part by local, state, and federal monies as well as miscellaneous sources. Budgetary information is adopted separately for each of these funds and is aggregated in the Miscellaneous Local Special Revenue budgetary schedule; however, they are considered one fund for GAAP reporting. These funds are as follows, Delinquent Real/Assessment Collection, Dog and Kennel, Geographic Information System, and Law Library Resources.

County Airpark – To account for the restricted resources, including state and federal grant funding, for the County-owned airport, as well as the contractually arranged management services of the Jefferson County Airport Authority.

Child Support Enforcement Agency Fund – To account for restricted state, federal, and local revenue used to administer the County child support program.

Mental Health Fund – To account for property tax revenue and federal and state grants restricted to the Jefferson County Mental Health and Recovery Board.

Court/Corrections and Public Safety Fund – To account for monies received through court fees and federal and state grants which are restricted for court expenditures, enforcing laws, housing and rehabilitation of offenders, and other judicial and public safety programs and issues.

Emergency 911 Fund – To account for revenue derived from a County tax levy restricted for the implementation and operation of a 911 system.

Permissive Sheriff Fund – To account for permissive sales tax monies as well as transfers from the General Fund restricted for the operation of the Sheriff's department.

Tuberculosis/Crippled Child Levy Fund – To account for the balance of a previous county-wide property tax levy. The remaining balance is restricted for educational programs concerning the danger of tuberculosis and also for the needs of handicapped and crippled children.

Children Services Fund – To account for monies received from a county-wide property tax levy, federal and state grants, support collections, social security, and an expendable trust account restricted to support the Children's Home. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling, and parental training.

Jail Operating Levy Fund – To account for a county-wide property tax levy restricted for the administration and operation of the county justice facility.

Community Development Block Grant Fund – To account for federal grant monies restricted for the administration of a community development block grant program.

Senior Citizens Levy Fund – To account for revenue derived from a County tax levy restricted to help senior citizens throughout the County.

Local Fiscal Recovery Fund – To account for Federal monies from the Coronavirus State and Local Fiscal Recovery Funds program, a part of the American Rescue Plan Act of 2021, to support the County's response to and recovery from the COVID-19 public health emergency.

OneOhio Opioid Fund – To account for restricted settlement revenues received from a negotiated settlement reached between the State of Ohio and the three largest opioid distributors for uses prescribed by the State which include evidence-based forward-looking strategies, programming and services used to expand the availability of treatment for individuals affected by substance use disorders; develop, promote and provide evidence-based substance use prevention strategies; provide substance use avoidance and awareness education; decrease the oversupply of licit and illicit opioids; and support recovery from addiction services performed by qualified and appropriately licensed providers.

Nonmajor Debt Service Fund:

The Debt Service Fund is used to account for and report financial resources, and the accumulation of resources, that are restricted to expenditure for principal and interest on general obligation debt.

Nonmajor Capital Projects Fund:

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Permanent Improvement Fund – To account for note and bond proceeds, charges for services, permissive sales tax, and transfers restricted for the construction and repair/ improvements of various County properties and facilities.

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Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$22,978,593	$3,050,803	$1,415,592	$27,444,988
Cash and Cash Equivalents in Segregated Accounts	288,344	0	0	288,344
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	642,656	0	0	642,656
Cash and Cash Equivalents with Fiscal Agents	14,902	0	0	14,902
Investments with Fiscal Agents	832,381	0	0	832,381
Materials and Supplies Inventory	53,238	0	0	53,238
Receivables:				
Property Taxes	9,281,114	0	0	9,281,114
Permissive Sales Taxes	503,729	254,963	197,000	955,692
Accounts	1,711,500	0	0	1,711,500
Intergovernmental	4,659,609	0	0	4,659,609
Interfund	40,609	0	0	40,609
Leases	36,949	0	0	36,949
Prepaid Items	248,734	0	0	248,734
Total Assets	$41,292,358	$3,305,766	$1,612,592	$46,210,716
Liabilities				
Accounts Payable	$382,170	$0	$10,862	$393,032
Contracts Payable	74,712	0	9,583	84,295
Accrued Wages and Benefits	200,903	0	0	200,903
Interfund Payable	138,438	0	1,258,000	1,396,438
Intergovernmental Payable	188,326	0	0	188,326
Unearned Revenue	3,497,052	0	0	3,497,052
Payroll Withholdings	171,274	0	0	171,274
Total Liabilities	4,652,875	0	1,278,445	5,931,320
Deferred Inflows of Resources				
Property Taxes	7,579,208	0	0	7,579,208
Unavailable Revenue	6,703,937	161,277	0	6,865,214
Leases	36,949	0	0	36,949
Total Defered Inflows of Resources	14,320,094	161,277	0	14,481,371
Fund Balances				
Nonspendable	301,972	0	0	301,972
Restricted	22,017,417	3,144,489	334,147	25,496,053
Total Fund Balances	22,319,389	3,144,489	334,147	25,798,025
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$41,292,358	$3,305,766	$1,612,592	$46,210,716

Jefferson County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Miscellaneous Local	County Airpark	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety	Emergency 911
Assets						
Equity in Pooled Cash and Cash Equivalents	$3,617,347	$3,920,980	$1,855,008	$2,586,212	$2,554,888	$249,200
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	118,886	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0	0
Investments with Fiscal Agents	0	0	0	0	0	0
Materials and Supplies Inventory	1,793	37,435	2,875	0	590	943
Receivables:						
Property Taxes	0	0	0	642,601	0	2,793,528
Permissive Sales Taxes	0	0	0	0	0	0
Accounts	337,121	44,163	0	445	0	0
Intergovernmental	0	407,356	219,664	1,176,404	644,887	108,475
Interfund	0	0	0	9,600	14,828	0
Leases	0	0	0	0	0	36,949
Prepaid Items	0	10,160	0	2,466	57,817	147,706
Total Assets	$3,956,261	$4,420,094	$2,077,547	$4,417,728	$3,391,896	$3,336,801
Liabilities						
Accounts Payable	$7,128	$13,903	$0	$75,138	$37,912	$11,291
Contracts Payable	0	46,325	0	0	0	0
Accrued Wages and Benefits	12,395	3,191	9,106	7,832	15,156	23,861
Interfund Payable	0	0	108,980	0	0	0
Intergovernmental Payable	9,309	3,486	6,379	5,592	36,965	16,413
Unearned Revenue	0	74,485	0	0	0	0
Payroll Withholdings	16,705	3,825	11,223	9,892	9,477	26,020
Total Liabilities	45,537	145,215	135,688	98,454	99,510	77,585
Deferred Inflows of Resources						
Property Taxes	0	0	0	493,311	0	2,345,658
Unavailable Revenue	337,121	407,356	217,534	687,600	434,395	528,515
Leases	0	0	0	0	0	36,949
Total Defered Inflows of Resources	337,121	407,356	217,534	1,180,911	434,395	2,911,122
Fund Balances						
Nonspendable	1,793	47,595	2,875	2,466	58,407	148,649
Restricted	3,571,810	3,819,928	1,721,450	3,135,897	2,799,584	199,445
Total Fund Balances	3,573,603	3,867,523	1,724,325	3,138,363	2,857,991	348,094
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$3,956,261	$4,420,094	$2,077,547	$4,417,728	$3,391,896	$3,336,801

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Local Fiscal Recovery	OneOhio Opioid Settlement	Total Nonmajor Special Revenue Funds
$674,761	$238,269	$2,703,217	$614,026	$69,122	$117,157	$3,460,554	$317,852	$22,978,593
164,030	0	5,428	0	0	0	0	0	288,344
0	0	642,656	0	0	0	0	0	642,656
0	0	14,902	0	0	0	0	0	14,902
0	0	832,381	0	0	0	0	0	832,381
5,647	0	1,437	2,518	0	0	0	0	53,238
0	0	1,447,029	2,232,725	0	2,165,231	0	0	9,281,114
503,729	0	0	0	0	0	0	0	503,729
0	0	0	0	0	0	0	1,329,771	1,711,500
47,929	0	881,239	483,257	628,264	62,134	0	0	4,659,609
16,181	0	0	0	0	0	0	0	40,609
0	0	0	0	0	0	0	0	36,949
21,585	0	0	9,000	0	0	0	0	248,734
$1,433,862	$238,269	$6,528,289	$3,341,526	$697,386	$2,344,522	$3,460,554	$1,647,623	$41,292,358
$36,272	$0	$112,429	$72,837	$15,260	$0	$0	$0	$382,170
0	0	0	0	0	0	28,387	0	74,712
48,174	0	4,850	76,338	0	0	0	0	200,903
0	0	19,858	0	0	0	9,600	0	138,438
46,685	0	4,542	58,955	0	0	0	0	188,326
0	0	0	0	0	0	3,422,567	0	3,497,052
12,720	0	6,216	75,196	0	0	0	0	171,274
143,851	0	147,895	283,326	15,260	0	3,460,554	0	4,652,875
0	0	1,148,449	1,784,855	0	1,806,935	0	0	7,579,208
181,328	0	1,041,506	509,311	618,764	420,430	0	1,320,077	6,703,937
0	0	0	0	0	0	0	0	36,949
181,328	0	2,189,955	2,294,166	618,764	2,227,365	0	1,320,077	14,320,094
27,232	0	1,437	11,518	0	0	0	0	301,972
1,081,451	238,269	4,189,002	752,516	63,362	117,157	0	327,546	22,017,417
1,108,683	238,269	4,190,439	764,034	63,362	117,157	0	327,546	22,319,389
$1,433,862	$238,269	$6,528,289	$3,341,526	$697,386	$2,344,522	$3,460,554	$1,647,623	$41,292,358

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Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$7,685,669	$0	$0	$7,685,669
Permissive Sales Taxes	2,133,601	1,621,060	197,000	3,951,661
Charges for Services	5,267,962	0	0	5,267,962
Licenses and Permits	98,325	0	0	98,325
Fines, Forfeitures, and Settlements	481,495	0	0	481,495
Intergovernmental	13,139,939	0	0	13,139,939
Investment Earnings and Other Interest	285,249	0	0	285,249
Leases, Rents, and Royalties	717,322	0	0	717,322
Contributions and Donations	19,041	0	0	19,041
Other	165,318	0	45,091	210,409
Total Revenues	29,993,921	1,621,060	242,091	31,857,072
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,198,576	0	0	2,198,576
Judicial	596,296	0	0	596,296
Public Safety	14,700,061	0	0	14,700,061
Public Works	1,447,150	0	0	1,447,150
Health	4,258,909	0	0	4,258,909
Human Services	8,237,406	0	0	8,237,406
Economic Development and Assistance	1,414,846	0	0	1,414,846
Capital Outlay	691,991	0	446,304	1,138,295
Intergovernmental	142,999	0	0	142,999
Debt Service:				
Principal Retirement	0	1,064,325	0	1,064,325
Interest	0	199,805	0	199,805
Total Expenditures	33,688,234	1,264,130	446,304	35,398,668
Excess of Revenues Over (Under) Expenditures	(3,694,313)	356,930	(204,213)	(3,541,596)
Other Financing Sources				
Transfers In	4,101,616	306,534	403,000	4,811,150
Net Change in Fund Balances	407,303	663,464	198,787	1,269,554
Fund Balance Beginning of Year	21,912,086	2,481,025	135,360	24,528,471
Fund Balance End of Year	$22,319,389	$3,144,489	$334,147	$25,798,025

Jefferson County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Miscellaneous Local	County Airpark	Child Support Enforcement Agency	Mental Health	Court/Corrections and Public Safety	Emergency 911
Revenues						
Property Taxes	$0	$0	$0	$517,670	$0	$2,331,132
Permissive Sales Taxes	0	0	0	0	0	0
Charges for Services	2,001,987	331,418	211,487	9,723	267,810	0
Licenses and Permits	48,776	0	0	0	49,549	0
Fines, Forfeitures, and Settlements	8,171	0	0	0	203,273	0
Intergovernmental	1,580	36,082	1,017,800	3,404,588	1,466,228	324,130
Investment Earnings and Other Interest	0	157,380	0	0	0	1,170
Leases, Rents, and Royalties	0	618,197	0	78,165	0	20,960
Contributions and Donations	0	0	0	0	0	0
Other	202	4,034	0	71	0	29,566
Total Revenues	2,060,716	1,147,111	1,229,287	4,010,217	1,986,860	2,706,958
Expenditures						
Current:						
General Government:						
Legislative and Executive	1,981,379	0	0	0	0	0
Judicial	0	0	0	0	442,391	0
Public Safety	0	0	0	0	1,441,420	2,588,616
Public Works	0	0	0	0	0	0
Health	227,553	0	0	3,976,455	0	0
Human Services	0	0	1,279,367	0	0	0
Economic Development and Assistance	0	967,244	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Intergovernmental	0	0	0	120,299	0	0
Total Expenditures	2,208,932	967,244	1,279,367	4,096,754	1,883,811	2,588,616
Excess of Revenues Over (Under) Expenditures	(148,216)	179,867	(50,080)	(86,537)	103,049	118,342
Other Financing Sources						
Transfers In	208,797	100,000	0	0	84,615	0
Net Change in Fund Balances	60,581	279,867	(50,080)	(86,537)	187,664	118,342
Fund Balances Beginning of Year	3,513,022	3,587,656	1,774,405	3,224,900	2,670,327	229,752
Fund Balances End of Year	$3,573,603	$3,867,523	$1,724,325	$3,138,363	$2,857,991	$348,094

Permissive Sheriff	Tuberculosis/ Crippled Child Levy	Children Services	Jail Operating Levy	Community Development Block Grant	Senior Citizens Levy	Local Fiscal Recovery	OneOhio Opioid Settlement	Total Nonmajor Special Revenue Funds
$0	$0	$1,182,435	$1,830,694	$0	$1,823,738	$0	$0	$7,685,669
2,133,601	0	0	0	0	0	0	0	2,133,601
971,767	0	0	1,473,770	0	0	0	0	5,267,962
0	0	0	0	0	0	0	0	98,325
0	0	0	0	0	0	0	270,051	481,495
127,202	0	3,351,204	176,663	437,333	112,887	2,684,242	0	13,139,939
0	0	126,699	0	0	0	0	0	285,249
0	0	0	0	0	0	0	0	717,322
19,041	0	0	0	0	0	0	0	19,041
84,514	0	0	0	0	0	46,931	0	165,318
3,336,125	0	4,660,338	3,481,127	437,333	1,936,625	2,731,173	270,051	29,993,921
0	0	0	0	0	0	217,197	0	2,198,576
0	0	0	0	0	0	153,905	0	596,296
4,600,215	0	0	5,881,180	0	0	188,630	0	14,700,061
0	0	0	0	0	0	1,447,150	0	1,447,150
0	45,301	0	0	0	0	9,600	0	4,258,909
0	0	5,089,346	0	0	1,868,693	0	0	8,237,406
0	0	0	0	447,602	0	0	0	1,414,846
0	0	0	0	0	0	691,991	0	691,991
0	0	0	0	0	0	22,700	0	142,999
4,600,215	45,301	5,089,346	5,881,180	447,602	1,868,693	2,731,173	0	33,688,234
(1,264,090)	(45,301)	(429,008)	(2,400,053)	(10,269)	67,932	0	270,051	(3,694,313)
1,303,699	0	0	2,404,505	0	0	0	0	4,101,616
39,609	(45,301)	(429,008)	4,452	(10,269)	67,932	0	270,051	407,303
1,069,074	283,570	4,619,447	759,582	73,631	49,225	0	57,495	21,912,086
$1,108,683	$238,269	$4,190,439	$764,034	$63,362	$117,157	$0	$327,546	$22,319,389

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Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the County's Internal Service funds:

Self Insurance – Health Fund – To account for the operation of the County's self insurance program for employee health benefits and prescription drugs.

Self Insurance – Workers' Compensation Fund – To account for the County's workers' compensation program through a retrospective rating plan.

Jefferson County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2023

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	$0	$4,176,200	$4,176,200
Cash and Cash Equivalents with Fiscal Agents	5,559,039	0	5,559,039
Receivables:			
Accounts	193,961	0	193,961
Interfund	0	1,258,000	1,258,000
Total Assets	5,753,000	5,434,200	11,187,200
Liabilities			
Current Liabilities:			
Interfund Payable	736,392	0	736,392
Claims Payable - Health	731,056	0	731,056
Total Liabilities	1,467,448	0	1,467,448
Net Position			
Unrestricted	$4,285,552	$5,434,200	$9,719,752

Jefferson County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	Self Insurance Health	Self Insurance Workers' Compensation	Total Internal Service Funds
Operating Revenues			
Charges for Services	$9,512,034	$0	$9,512,034
Other	604,357	0	604,357
Total Operating Revenues	10,116,391	0	10,116,391
Operating Expenses			
Contractual Services	510,476	0	510,476
Claims	10,001,719	9,657	10,011,376
Total Operating Expenses	10,512,195	9,657	10,521,852
Operating Loss	(395,804)	(9,657)	(405,461)
Non-Operating Revenues			
Investment Earnings	147,151	0	147,151
Change in Net Position	(248,653)	(9,657)	(258,310)
Net Position Beginning of Year	4,534,205	5,443,857	9,978,062
Net Position End of Year	$4,285,552	$5,434,200	$9,719,752

Jefferson County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	Self Insurance Health	Self Insurance Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services - Health Benefits	$9,512,034	$0	$9,512,034
Cash Payments for Goods and Services	(510,476)	0	(510,476)
Cash Payments for Claims	(11,648,649)	(10,343)	(11,658,992)
Other Operating Revenues	2,257,079	0	2,257,079
Net Cash Used for Operating Activities	(390,012)	(10,343)	(400,355)
Cash Flows from Noncapital Financing Activities			
Cash Received from Interfund Loans	736,392	192,000	928,392
Cash Payments for Interfund Loans	(1,067,521)	0	(1,067,521)
Net Cash Provided by (Used for) Noncapital Financing Activities	(331,129)	192,000	(139,129)
Cash Flows from Investing Activities			
Interest Received from Investments	147,151	0	147,151
Net Change in Cash and Cash Equivalents	(573,990)	181,657	(392,333)
Cash and Cash Equivalents Beginning of Year	6,133,029	3,994,543	10,127,572
Cash and Cash Equivalents End of Year	$5,559,039	$4,176,200	$9,735,239
Reconciliation of Cash and Cash Equivalents End of Year to Combining Statement of Net Position - Internal Service Fund Accounts			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	$0	$4,176,200	$4,176,200
Cash and Cash Equivalents with Fiscal Agents	5,559,039	0	5,559,039
Cash and Cash Equivalents End of Year	$5,559,039	$4,176,200	$9,735,239
Reconciliation of Operating Income to Net Cash Used for Operating Activities			
Operating Loss	($395,804)	($9,657)	($405,461)
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(43,435)	0	(43,435)
Increase (Decrease) in Claims Payable	49,227	(686)	48,541
Net Cash Used for Operating Activities	($390,012)	($10,343)	($400,355)

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

Undivided Monies Fund – To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

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 Jefferson Soil and Water Conservation District, the Jefferson County General Health District, the Local Emergency Planning Commission and the Jefferson County Regional Planning Commission.

Miscellaneous Court/Safety Fund – To account for various fines and fees collected and distributed through the courts for the benefit of others.

Other Custodial Fund – To account for monies held by the County to be distributed for the benefit of others.

Jefferson County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	$2,072,057	$3,209,119	$197,249	$76,801	$5,555,226
Cash and Cash Equivalents in Segregated Accounts	0	0	716,899	0	716,899
Receivables:					
Property Taxes	91,909,083	0	0	0	91,909,083
Accounts	0	0	551,651	0	551,651
Special Assessments	584,384	0	0	0	584,384
Intergovernmental	3,813,143	0	0	0	3,813,143
Total Assets	98,378,667	3,209,119	1,465,799	76,801	103,130,386
Liabilities					
Intergovernmental Payable	5,885,200	0	716,899	0	6,602,099
Deferred Inflows of Resources					
Property Taxes	76,257,209	0	0	0	76,257,209
Net Position					
Restricted for Individuals, Organizations, and Other Governments	$16,236,258	$3,209,119	$748,900	$76,801	$20,271,078

Jefferson County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Monies	Fiscal Agent	Miscellaneous Court / Safety	Other	Total
Additions					
Intergovernmental	$7,809,959	$0	$0	$0	$7,809,959
Amounts Received as Fiscal Agent	0	11,347,475	0	0	11,347,475
Licenses, Permits, and Fees for Other Governments	0	0	8,805,136	301,901	9,107,037
Fines and Forfeitures for Other Governments	0	0	1,746,365	0	1,746,365
Property Tax Collections for Other Governments	70,147,702	0	0	0	70,147,702
Special Assessment Collections for Other Governments	209,432	0	0	0	209,432
Total Additions	78,167,093	11,347,475	10,551,501	301,901	100,367,970
Deductions					
Distributions to the State of Ohio	0	0	10,562,296	305,135	10,867,431
Distributions of State Funds to Other Governments	7,591,701	0	0	0	7,591,701
Property Tax Distributions to Other Governments	78,516,501	0	0	0	78,516,501
Special Assessment Distributions to Other Governments	231,703	0	0	0	231,703
Distributions as Fiscal Agent	0	10,827,503	0	0	10,827,503
Total Deductions	86,339,905	10,827,503	10,562,296	305,135	108,034,839
Change in Fiduciary Net Position	(8,172,812)	519,972	(10,795)	(3,234)	(7,666,869)
Net Position Beginning of Year	24,409,070	2,689,147	759,695	80,035	27,937,947
Net Position End of Year	$16,236,258	$3,209,119	$748,900	$76,801	$20,271,078

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Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$3,152,843	$3,152,843	$0
Permissive Sales Taxes	7,245,668	7,245,668	0
Charges for Services	2,933,923	2,933,923	0
Licenses and Permits	456,417	456,417	0
Fines, Forfeitures, and Settlements	339,806	339,806	0
Intergovernmental	3,528,976	3,528,976	0
Interest	1,106,184	1,106,184	0
Rents and Royalties	357,374	357,374	0
Oil and Gas Agreement Bonus	57,057	57,057	0
Other	198,751	198,751	0
Total Revenues	19,376,999	19,376,999	0
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Salary and Wages	299,467	299,467	0
Fringe Benefits	129,055	129,055	0
Materials and Supplies	4,247	4,247	0
Contractual Services	155,663	155,663	0
Other	9,923	9,923	0
Total Commissioners	598,355	598,355	0
Auditor			
Salary and Wages	513,868	513,868	0
Fringe Benefits	216,073	216,073	0
Materials and Supplies	8,348	8,348	0
Contractual Services	2,810	2,810	0
Other	29,268	29,268	0
Total Auditor	770,367	770,367	0
Permissive Sales Tax			
Capital Outlay	290,621	278,071	12,550
Other	227,443	227,443	0
Total Permissive Sales Tax	518,064	505,514	12,550
Treasurer			
Salary and Wages	162,420	162,420	0
Fringe Benefits	88,059	88,059	0
Materials and Supplies	29,920	29,879	41
Contractual Services	8,804	8,804	0
Other	914	914	0
Total Treasurer	$290,117	$290,076	$41

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Prosecuting Attorney			
Salary and Wages	$829,293	$829,293	$0
Fringe Benefits	252,818	252,818	0
Materials and Supplies	14,936	14,467	469
Contractual Services	35,710	35,710	0
Other	53,796	53,316	480
Total Prosecuting Attorney	1,186,553	1,185,604	949
Budget Commission			
Other	74	74	0
Bureau of Inspection			
Contractual Services	163,725	163,725	0
County Planning Commission			
Contractual Services	85,000	85,000	0
Other	48,678	48,678	0
Total County Planning Commission	133,678	133,678	0
Data Processing			
Salary and Wages	159,616	159,616	0
Fringe Benefits	40,914	40,914	0
Materials and Supplies	2,207	2,207	0
Contractual Services	36,869	36,869	0
Total Data Processing	239,606	239,606	0
Data Processing Central Purchasing			
Other	50,995	50,995	0
Board of Elections			
Salary and Wages	364,787	364,787	0
Fringe Benefits	215,892	215,892	0
Materials and Supplies	85,405	85,405	0
Contractual Services	226,860	226,860	0
Grants	11,360	11,360	0
Other	9,163	9,163	0
Total Board of Elections	913,467	913,467	0
Recorder			
Salary and Wages	230,457	230,457	0
Fringe Benefits	105,881	105,881	0
Total Recorder	$336,338	$336,338	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Buildings and Grounds			
Materials and Supplies	$14,628	$14,575	$53
Contractual Services	140,086	140,073	13
Other	74,970	74,970	0
Total Buildings and Grounds	229,684	229,618	66
Towers Building			
Materials and Supplies	10,874	10,874	0
Contractual Services	189,919	189,919	0
Other	951	951	0
Total Tower Building	201,744	201,744	0
Maintenance			
Salary and Wages	233,395	233,395	0
Fringe Benefits	124,921	124,921	0
Total Maintenance	358,316	358,316	0
Certified Auto Title Administration			
Salary and Wages	218,608	218,608	0
Fringe Benefits	103,655	103,655	0
Materials and Supplies	8,855	8,855	0
Contractual Services	29,255	29,255	0
Capital Outlay	2,093	2,093	0
Other	50,963	50,963	0
Total Certified Auto Title Administration	413,429	413,429	0
Equipment Records Supply			
Materials and Supplies	3,191	3,191	0
Contractual Services	32,792	32,792	0
Capital Outlay	21,780	21,780	0
Total Equipment Records Supply	57,763	57,763	0
Insurance			
Official Bonds	1,584	1,584	0
Group and Liability	93,244	93,244	0
Total Insurance	94,828	94,828	0
Total General Government - Legislative and Executive	6,557,103	6,543,497	13,606
General Government - Judicial			
Court of Appeals			
Other	86,370	86,370	0
Common Pleas Court			
Salary and Wages	257,142	257,142	0
Fringe Benefits	123,972	123,972	0
Materials and Supplies	23,964	23,964	0
Contractual Services	334,824	334,824	0
Other	8,152	8,152	0
Total Common Pleas Court	$748,054	$748,054	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Adult Probation			
Salary and Wages	$170,402	$170,402	$0
Fringe Benefits	94,915	94,915	0
Contractual Services	35,282	35,282	0
Total Adult Probation	300,599	300,599	0
County Court Probate			
Salary and Wages	149,406	149,406	0
Fringe Benefits	66,285	66,285	0
Materials and Supplies	17,753	17,753	0
Contractual Services	1,527	1,527	0
Total County Court Probate	234,971	234,971	0
Juvenile Court			
Salary and Wages	556,824	556,824	0
Fringe Benefits	220,739	220,739	0
Materials and Supplies	20,977	20,977	0
Contractual Services	297,210	297,210	0
Other	60,625	60,235	390
Total Juvenile Court	1,156,375	1,155,985	390
County Court #2			
Salary and Wages	170,820	170,820	0
Fringe Benefits	78,713	78,713	0
Materials and Supplies	3,966	3,966	0
Contractual Services	110,442	110,442	0
Total County Court #2	363,941	363,941	0
County Court #3			
Salary and Wages	129,840	129,840	0
Fringe Benefits	73,182	73,182	0
Materials and Supplies	3,445	3,445	0
Contractual Services	59,624	59,624	0
Total County Court #3	266,091	266,091	0
Probate Court			
Salary and Wages	192,717	192,717	0
Fringe Benefits	97,153	97,153	0
Contractual Services	1,636	1,636	0
Total Probate Court	291,506	291,506	0
Clerk of Courts			
Salary and Wages	293,177	293,177	0
Fringe Benefits	145,456	145,456	0
Materials and Supplies	20,269	20,268	1
Contractual Services	23,380	23,380	0
Other	822	822	0
Total Clerk of Courts	$483,104	$483,103	$1

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
County Court			
Salary and Wages	$173,545	$173,545	$0
Fringe Benefits	79,395	79,395	0
Materials and Supplies	3,933	3,933	0
Contractual Services	99,198	99,198	0
Total County Court	356,071	356,071	0
Municipal Court			
Salary and Wages	92,017	92,017	0
Fringe Benefits	29,226	29,226	0
Contractual Services	65,509	65,509	0
Total Municipal Court	186,752	186,752	0
Court Magistrate			
Salary and Wages	134,362	134,362	0
Fringe Benefits	50,991	50,991	0
Materials and Supplies	1,908	1,908	0
Contractual Services	2,554	2,554	0
Other	2,776	2,776	0
Total Court Magistrate	192,591	192,591	0
Total General Government - Judicial	4,666,425	4,666,034	391
Public Safety			
Coroner			
Salary and Wages	84,977	84,977	0
Fringe Benefits	30,281	30,281	0
Contractual Services	39,565	36,256	3,309
Other	3,122	3,122	0
Total Coroner	157,945	154,636	3,309
Disaster Services			
Contractual Services	84,000	84,000	0
Total Public Safety	241,945	238,636	3,309
Health			
Humane Society			
Other	1,860	1,860	0
Agriculture			
Grants	353,085	353,085	0
Vital Statistics			
Fees	1,076	1,076	0
Total Health	$356,021	$356,021	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Human Services			
Veteran's Services			
Salary and Wages	$334,542	$334,542	$0
Fringe Benefits	143,490	143,490	0
Materials and Supplies	18,184	18,184	0
Contractual Services	9,241	9,241	0
Other	318,465	268,465	50,000
Total Veteran's Services	823,922	773,922	50,000
Public Assistance			
Contractual Services	309,476	309,476	0
Total Human Services	1,133,398	1,083,398	50,000
Conservation and Recreation			
Park Recreation			
Capital Outlay	186,731	186,731	0
Economic Development and Assistance			
Port Authority			
Contractual Services	140,000	140,000	0
Other			
County Shared Utilities			
Contractual Services	147,753	147,753	0
Delinquent Land Sale-Unclaimed			
Other	49,679	49,679	0
Unclaimed Monies			
Other	23,688	23,688	0
Indigent Application Fees			
Contractual Services	3,437	3,437	0
Other			
Fringe Benefits	78,855	78,855	0
Materials and Supplies	108,064	108,063	1
Contractual Services	391	391	0
Other	452,280	452,280	0
Total Other	639,590	639,589	1
Total Other	864,147	864,146	1
Total Expenditures	$14,145,770	$14,078,463	$67,307

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Excess of Revenues Over Expenditures	$5,231,229	$5,298,536	$67,307
Other Financing Uses			
Transfers Out	(4,101,616)	(4,101,616)	0
Net Change in Fund Balance	1,129,613	1,196,920	67,307
Fund Balance Beginning of Year	6,407,227	6,407,227	0
Prior Year Encumbrances Appropriated	177,139	177,139	0
Fund Balance End of Year	$7,713,979	$7,781,286	$67,307

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$8,243,010	$8,243,010	$0
Other	22,766	22,766	0
Total Revenues	8,265,776	8,265,776	0
Expenditures			
Current:			
Human Services			
Public Assistance			
Salary and Wages	3,947,692	3,947,692	0
Fringe Benefits	1,856,502	1,856,502	0
Materials and Supplies	122,682	121,706	976
Contractual Services	1,083,148	1,078,953	4,195
Capital Outlay	114,705	106,923	7,782
Other	4,312	4,312	0
Total Public Assistance	7,129,041	7,116,088	12,953
Workforce Investment Act			
Contractual Services	1,161,779	1,161,779	0
Total Expenditures	8,290,820	8,277,867	12,953
Net Change in Fund Balance	(25,044)	(12,091)	12,953
Fund Balance Beginning of Year	2,543	2,543	0
Prior Year Encumbrances Appropriated	17,582	17,582	0
Fund Balance (Deficit) End of Year	($4,919)	$8,034	$12,953

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Taxes	$4,199,241	$4,199,241	$0
Charges for Services	158,123	158,123	0
Fines and Forfeitures	19,369	19,369	0
Intergovernmental	8,140,233	8,140,233	0
Interest	18,873	18,873	0
Other	145,926	145,926	0
Total Revenues	12,681,765	12,681,765	0
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salary and Wages	2,558,541	2,558,541	0
Fringe Benefits	1,084,569	1,084,569	0
Materials and Supplies	1,479,808	1,389,604	90,204
Contractual Services	1,726,047	1,648,693	77,354
Capital Outlay	6,421,791	6,191,068	230,723
Other	1,186,003	1,181,304	4,699
Total Expenditures	14,456,759	14,053,779	402,980
Excess of Revenues Under Expenditures	(1,774,994)	(1,372,014)	402,980
Other Financing Uses			
Transfers Out	(306,534)	(306,534)	0
Net Change in Fund Balance	(2,081,528)	(1,678,548)	402,980
Fund Balance Beginning of Year	3,807,186	3,807,186	0
Prior Year Encumbrances Appropriated	1,170,502	1,170,502	0
Fund Balance End of Year	$2,896,160	$3,299,140	$402,980

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$4,184,272	$4,184,272	$0
Charges for Services	820,231	820,231	0
Intergovernmental	6,932,699	6,932,699	0
Rent	40,340	40,340	0
Other	237,172	237,172	0
Total Revenues	12,214,714	12,214,714	0
Expenditures			
Current:			
Health			
Developmental Disabilities			
Salary and Wages	5,494,279	5,494,279	0
Fringe Benefits	2,519,340	2,519,340	0
Materials and Supplies	418,062	418,062	0
Contractual Services	2,412,983	2,412,983	0
Capital Outlay	13,519	13,519	0
Other	529,296	529,296	0
Total Expenditures	11,387,479	11,387,479	0
Excess of Revenues Over Expenditures	827,235	827,235	0
Other Financing Uses			
Transfers Out	(403,000)	(403,000)	0
Net Change in Fund Balance	424,235	424,235	0
Fund Balance Beginning of Year	7,628,039	7,628,039	0
Fund Balance End of Year	$8,052,274	$8,052,274	$0

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$1,845,192	$1,845,192	$0
Permissive Sales Taxes	97,885	97,885	0
Tap-In Fees	2,000	2,000	0
Capital Grants	50,000	50,000	0
Special Assessments	9,685	9,721	36
Revenue Bonds Issued	1,720,513	1,720,513	0
OEPA Loans Issued	1,890,230	1,890,230	0
Other	1,666	1,666	0
Total Revenues	5,617,171	5,617,207	36
Expenses			
Personal Services	631,119	631,119	0
Contractual Services	2,936,487	2,936,362	125
Materials and Supplies	144,448	144,389	59
Capital Outlay	2,531,164	2,530,978	186
Debt Service:			
Principal Retirement	604,247	604,247	0
Interest	244,554	244,554	0
Total Expenses	7,092,019	7,091,649	370
Net Change in Fund Equity	(1,474,848)	(1,474,442)	406
Fund Equity Beginning of Year	1,545,979	1,545,979	0
Prior Year Encumbrances Appropriated	752,766	752,766	0
Fund Equity End of Year	$823,897	$824,303	$406

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$5,411,230	$5,411,230	$0
Permissive Sales Taxes	293,655	293,655	0
Tap-In Fees	70,901	70,901	0
Interest	35,957	35,957	0
Rents	28,506	28,506	0
Other Operating Revenues	1,193	1,193	0
Capital Grants	38,089	38,089	0
Intergovernmental	80,438	80,438	0
OEPA Loans Issued	136,785	136,785	0
OPWC Loans Issued	53,626	53,626	0
Total Revenues	6,150,380	6,150,380	0
Expenses			
Personal Services	1,247,426	1,247,426	0
Contractual Services	2,023,583	2,023,433	150
Materials and Supplies	304,370	303,141	1,229
Other Operating Expenses	48,576	48,476	100
Capital Outlay	1,270,564	1,270,564	0
Debt Service:			
Principal Retirement	806,395	806,395	0
Interest	98,832	98,832	0
Total Expenses	5,799,746	5,798,267	1,479
Net Change in Fund Equity	350,634	352,113	1,479
Fund Equity Beginning of Year	2,293,523	2,293,523	0
Prior Year Encumbrances Appropriated	23,830	23,830	0
Fund Equity End of Year	$2,667,987	$2,669,466	$1,479

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$2,001,987	$2,001,987	$0
Licenses and Permits	48,776	48,776	0
Fines and Forfeitures	8,171	8,171	0
Intergovernmental	1,580	1,580	0
Other	202	202	0
Total Revenues	2,060,716	2,060,716	0
Expenditures			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salary and Wages	367,645	367,645	0
Fringe Benefits	159,375	159,375	0
Materials and Supplies	14,166	13,978	188
Contractual Services	628,330	628,329	1
Other	4,050	4,050	0
Total Real Estate Assessment	1,173,566	1,173,377	189
Delinquent Real/Assessment Collection			
Salary and Wages	170,104	170,104	0
Fringe Benefits	67,781	67,781	0
Materials and Supplies	4,755	4,576	179
Contractual Services	368,697	368,697	0
Other	11,664	11,664	0
Total Delinquent Real/Assessment Collection	623,001	622,822	179
Geographic Information System			
Materials and Supplies	10,281	10,281	0
Contractual Services	101,626	99,626	2,000
Total Geographic Information System	$111,907	$109,907	$2,000

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Local Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Law Library Resource			
Salary and Wages	$36,196	$36,196	$0
Fringe Benefits	23,998	23,998	0
Materials and Supplies	739	739	0
Contractual Services	53,930	53,930	0
Other	722	722	0
Total Law Library Resource	115,585	115,585	0
Total General Government - Legislative and Executive	2,024,059	2,021,691	2,368
Health			
Dog and Kennel			
Salary and Wages	110,411	110,411	0
Fringe Benefits	72,187	72,187	0
Materials and Supplies	24,024	23,751	273
Other	20,151	20,151	0
Total Health	226,773	226,500	273
Total Expenditures	2,250,832	2,248,191	2,641
Excess of Revenues Under Expenditures	(190,116)	(187,475)	2,641
Other Financing Sources			
Transfers In	208,797	208,797	0
Net Change in Fund Balance	18,681	21,322	2,641
Fund Balance Beginning of Year	3,529,891	3,529,891	0
Prior Year Encumbrances Appropriated	10,621	10,621	0
Fund Balance End of Year	$3,559,193	$3,561,834	$2,641

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Airpark Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$395,344	$395,344	$0
Intergovernmental	151,822	151,822	0
Interest	157,380	157,380	0
Rents and Royalties	595,848	595,848	0
Other	4,034	4,034	0
Total Revenues	1,304,428	1,304,428	0
Expenditures			
Current:			
Ecomonic Development and Assistance			
Jefferson County Regional Airport Authority			
Materials and Supplies	15,584	15,584	0
Contractual Services	43,459	43,459	0
Other	69,947	69,947	0
Total Jefferson County Regional Airport Authority	128,990	128,990	0
Airport Gas Resale			
Salary and Wages	13,617	13,617	0
Fringe Benefits	2,099	2,099	0
Materials and Supplies	308,460	308,325	135
Other	31,586	31,586	0
Total Airport Gas Resale	355,762	355,627	135
County Airpark			
Salary and Wages	154,518	154,518	0
Fringe Benefits	97,868	97,868	0
Materials and Supplies	139,474	138,746	728
Contractual Services	36,102	36,102	0
Other	31,977	30,971	1,006
Total County Airpark	459,939	458,205	1,734
Sale of Resources			
Materials and Supplies	104,106	104,106	0
Capital Outlay	114,597	114,367	230
Total Sale of Resources	218,703	218,473	230
Total Expenditures	1,163,394	1,161,295	2,099
Excess of Revenues Over Expenditures	141,034	143,133	2,099
Other Financing Sources			
Transfers In	100,000	100,000	0
Net Change in Fund Balance	241,034	243,133	2,099
Fund Balance Beginning of Year	3,584,095	3,584,095	0
Prior Year Encumbrances Appropriated	9,038	9,038	0
Fund Balance End of Year	$3,834,167	$3,836,266	$2,099

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$211,487	$211,487	$0
Intergovernmental	1,017,694	1,017,694	0
Total Revenues	1,229,181	1,229,181	0
Expenditures			
Current:			
Human Services			
Child Support Enforcement Agency			
Salary and Wages	469,782	469,782	0
Fringe Benefits	204,757	204,757	0
Materials and Supplies	10,513	10,513	0
Contractual Services	518,294	494,602	23,692
Other	366,125	350,060	16,065
Total Expenditures	1,569,471	1,529,714	39,757
Net Change in Fund Balance	(340,290)	(300,533)	39,757
Fund Balance Beginning of Year	1,787,298	1,787,298	0
Prior Year Encumbrances Appropriated	148,180	148,180	0
Fund Balance End of Year	$1,595,188	$1,634,945	$39,757

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$516,371	$516,371	$0
Intergovernmental	3,356,381	3,356,381	0
Rents	78,165	78,165	0
Other	71	71	0
Total Revenues	3,950,988	3,950,988	0
Expenditures			
Current:			
Health			
Mental Health			
Salary and Wages	396,430	396,430	0
Fringe Benefits	162,526	162,526	0
Materials and Supplies	29,455	29,455	0
Contractual Services	3,267,307	3,267,307	0
Capital Outlay	231,692	231,692	0
Other	37,073	37,073	0
Total Health	4,124,483	4,124,483	0
Intergovernmental			
Mental Health			
Contractual Services	120,299	120,299	0
Total Expenditures	4,244,782	4,244,782	0
Net Change in Fund Balance	(293,794)	(293,794)	0
Fund Balance Beginning of Year	2,857,003	2,857,003	0
Fund Balance End of Year	$2,563,209	$2,563,209	$0

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$274,217	$274,217	$0
Licenses and Permits	49,549	49,549	0
Fines and Forfeitures	181,201	181,201	0
Intergovernmental	1,466,123	1,466,123	0
Total Revenues	1,971,090	1,971,090	0
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	8,200	8,200	0
Conduct of Business			
Other	13,662	13,662	0
County Court Computer			
Contractual Services	83,860	80,047	3,813
County Probation Services			
Materials and Supplies	7,424	7,424	0
Contractual Service	12,691	12,691	0
Total County Probation Services	20,115	20,115	0
Computer Research Juvenile			
Contractual Service	814	814	0
Juvenile Computer Equipment			
Contractual Services	1,284	1,284	0
Common Pleas Computer			
Contractual Services	1,493	1,493	0
Probate Computer Equipment			
Materials and Supplies	6,000	6,000	0
Contractual Services	9,000	9,000	0
Total Probate Computer Equipment	$15,000	$15,000	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Computer Research Probate			
Contractual Service	$2,157	$2,157	$0
Clerk of Courts Computer			
Contractual Services	26,733	26,733	0
Foreclosure Special Project			
Materials and Supplies	15,300	15,300	0
Contractual Services	72,021	72,021	0
Total Foreclosure Special Project	87,321	87,321	0
Marriage License - Probate Court			
Contractual Services	11,369	11,369	0
Juvenile Court Special Projects			
Contractual Services	2,456	2,456	0
County Courts Special Projects			
Contractual Services	137,009	137,009	0
Total General Government - Judicial	411,473	407,660	3,813
Public Safety			
Juvenile Probation Fees			
Other	3,130	3,130	0
Concealed Handgun			
Materials and Supplies	9,580	9,580	0
Contractual Services	21,675	21,675	0
Total Concealed Handgun	31,255	31,255	0
Juvenile Probation Services Enhancement			
Salary and Wages	78,852	78,852	0
Fringe Benefits	42,466	42,466	0
Contractual Services	53,413	53,413	0
Other	40,369	40,369	0
Total Juvenile Probation Services Enhancement	$215,100	$215,100	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
TANF Juvenile Division			
Salary and Wages	$160,680	$160,680	$0
Fringe Benefits	26,679	26,679	0
Other	5,849	5,849	0
Total TANF Juvenile Division	193,208	193,208	0
Felony Delinquent Care and Custody			
Salary and Wages	216,840	216,840	0
Fringe Benefits	263,623	263,623	0
Materials and Supplies	7,151	7,151	0
Contractual Services	66,615	66,615	0
Other	9,031	9,031	0
Total Felony Delinquent Care and Custody	563,260	563,260	0
Crime Victims Assistance Office			
Salary and Wages	27,694	27,694	0
Fringe Benefits	4,279	4,279	0
Total Crime Victims Assistance Office	31,973	31,973	0
Law Enforcement Trust			
Salary and Wages	39,484	39,484	0
Fringe Benefits	24,452	24,452	0
Contractual Service	154,389	149,130	5,259
Other	11,210	11,210	0
Total Law Enforcement Trust	229,535	224,276	5,259
Community Corrections Act			
Salary and Wages	49,668	49,668	0
Fringe Benefits	16,143	16,143	0
Total Community Corrections Act	65,811	65,811	0
T-CAP			
Salary and Wages	49,280	49,280	0
Fringe Benefits	26,079	26,079	0
Materials and Supplies	6,115	6,115	0
Contractual Service	29,882	29,882	0
Total T-CAP	$111,356	$111,356	$0

(Continued)

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court/Corrections and Public Safety Fund (Continued)
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Indigent Drivers Alcohol Treatment Contractual Service	$661	$661	$0
Indigent Drivers Interlock Treatment Materials and Supplies	14,950	14,950	0
Total Public Safety	1,460,239	1,454,980	5,259
Total Expenditures	1,871,712	1,862,640	9,072
Excess of Revenues Over Expenditures	99,378	108,450	9,072
Other Financing Sources			
Transfers In	84,615	84,615	0
Net Change in Fund Balance	183,993	193,065	9,072
Fund Balance Beginning of Year	2,304,785	2,304,785	0
Prior Year Encumbrances Appropriated	6,927	6,927	0
Fund Balance End of Year	$2,495,705	$2,504,777	$9,072

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$2,316,049	$2,316,049	$0
Intergovernmental	318,381	318,381	0
Rents	22,130	22,130	0
Other	29,566	29,566	0
Total Revenues	2,686,126	2,686,126	0
Expenditures			
Current:			
Public Safety			
Emergency 911			
Salary and Wages	969,030	969,030	0
Fringe Benefits	406,761	406,761	0
Materials and Supplies	19,051	19,051	0
Contractual Services	892,467	878,467	14,000
Capital Outlay	199,691	199,691	0
Other	153,814	153,814	0
Total Expenditures	2,640,814	2,626,814	14,000
Net Change in Fund Balance	45,312	59,312	14,000
Fund Balance Beginning of Year	69,153	69,153	0
Fund Balance End of Year	$114,465	$128,465	$14,000

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permissive Sheriff Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Taxes	$2,144,035	$2,144,035	$0
Charges for Services	1,035,435	1,035,435	0
Intergovernmental	97,567	97,567	0
Contributions and Donations	19,041	19,041	0
Other	84,514	84,514	0
Total Revenues	3,380,592	3,380,592	0
Expenditures			
Current:			
Public Safety			
Permissive Sheriff			
Salary and Wages	2,707,630	2,707,630	0
Fringe Benefits	1,163,997	1,163,997	0
Materials and Supplies	150,060	150,060	0
Contractual Services	109,168	108,364	804
Capital Outlay	586,524	583,360	3,164
Other	77,242	77,242	0
Total Expenditures	4,794,621	4,790,653	3,968
Excess of Revenues Under Expenditures	(1,414,029)	(1,410,061)	3,968
Other Financing Sources			
Transfers In	1,303,699	1,303,699	0
Net Change in Fund Balance	(110,330)	(106,362)	3,968
Fund Balance Beginning of Year	359,519	359,519	0
Prior Year Encumbrances Appropriated	61,000	61,000	0
Fund Balance End of Year	$310,189	$314,157	$3,968

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis/Crippled Child Levy Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Total Revenues	$0	$0	$0
Expenditures			
Current:			
Health			
Tuberculosis Levy			
Other	349,071	208,188	140,883
Net Change in Fund Balance	(349,071)	(208,188)	140,883
Fund Balance Beginning of Year	142,688	142,688	0
Prior Year Encumbrances Appropriated	142,987	142,987	0
Fund Balance End of Year	($63,396)	$77,487	$140,883

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$1,177,923	$1,177,923	$0
Intergovernmental	3,484,344	3,484,344	0
Interest	9,499	9,499	0
Contributions and Donations	387,311	387,311	0
Total Revenues	5,059,077	5,059,077	0
Expenditures			
Current:			
Human Services			
Children Services Levy			
Salary and Wages	234,642	234,642	0
Fringe Benefits	136,403	136,403	0
Materials and Supplies	6,450	6,072	378
Contractual Services	4,907,909	4,858,013	49,896
Capital Outlay	49,779	49,779	0
Other	197,488	180,860	16,628
Total Expenditures	5,532,671	5,465,769	66,902
Net Change in Fund Balance	(473,594)	(406,692)	66,902
Fund Balance Beginning of Year	3,257,761	3,257,761	0
Prior Year Encumbrances Appropriated	291,359	291,359	0
Fund Balance End of Year	$3,075,526	$3,142,428	$66,902

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operating Levy Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$1,823,367	$1,823,367	$0
Charges for Services	1,412,725	1,412,725	0
Intergovernmental	178,175	178,175	0
Total Revenues	3,414,267	3,414,267	0
Expenditures			
Current:			
Public Safety			
Jail Operating Levy			
Salary and Wages	3,031,323	3,031,323	0
Fringe Benefits	1,378,877	1,378,877	0
Materials and Supplies	481,029	481,029	0
Contractual Services	155,915	155,915	0
Capital Outlay	954,583	954,583	0
Other	4,222	4,222	0
Total Expenditures	6,005,949	6,005,949	0
Excess of Revenues Under Expenditures	(2,591,682)	(2,591,682)	0
Other Financing Sources			
Transfers In	2,404,505	2,404,505	0
Net Change in Fund Balance	(187,177)	(187,177)	0
Fund Balance Beginning of Year	500,676	500,676	0
Prior Year Encumbrances Appropriated	58,391	58,391	0
Fund Balance End of Year	$371,890	$371,890	$0

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$427,833	$427,833	$0
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Block Grant			
Contractual Services	342,888	342,888	0
Other	111,107	111,107	0
Total Expenditures	453,995	453,995	0
Net Change in Fund Balance	(26,162)	(26,162)	0
Fund Balance Beginning of Year	95,284	95,284	0
Fund Balance End of Year	$69,122	$69,122	$0

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$1,812,709	$1,812,709	$0
Intergovernmental	112,887	112,887	0
Total Revenues	1,925,596	1,925,596	0
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Contractual Services	1,868,693	1,868,693	0
Net Change in Fund Balance	56,903	56,903	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$56,903	$56,903	$0

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$100,000	$100,000	$0
Other	46,931	46,931	0
Total Revenues	146,931	146,931	0
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Contractual Services	11,541	11,541	0
Board of Elections			
Materials and Supplies	48,050	48,050	0
Capital Outlay	144,620	144,620	0
Total Board of Elections	192,670	192,670	0
Recorder			
Contractual Services	33,000	33,000	0
Total General Government -			
Legislative and Executive	237,211	237,211	0
Judicial			
Clerk of Courts			
Contractual Services	385,786	269,846	115,940
Public Safety			
Sheriff			
Capital Outlay	206,834	206,834	0
Public Works			
Engineer			
Contractual Services	1,447,150	1,447,150	0
Health			
Local Fiscal Recovery			
Contractual Services	10,708	0	10,708
Capital Outlay			
Local Fiscal Recovery			
Capital Outlay	1,371,943	1,185,429	186,514
Intergovernmental			
Community Resources			
Contractual Services	80,300	51,500	28,800
Total Expenditures	3,739,932	3,397,970	341,962
Net Change in Fund Balance	(3,593,001)	(3,251,039)	341,962
Fund Balance Beginning of Year	5,278,020	5,278,020	0
Prior Year Encumbrances Appropriated	1,224,504	1,224,504	0
Fund Balance End of Year	$2,909,523	$3,251,485	$341,962

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Settlements	$260,357	$260,357	$0
Expenditures			
Total Expenditures	0	0	0
Net Change in Fund Balance	260,357	260,357	0
Fund Balance Beginning of Year	57,495	57,495	0
Fund Balance End of Year	$317,852	$317,852	$0

Jefferson County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Taxes	$1,635,189	$1,635,189	$0
Expenditures			
Debt Service:			
Principal Retirement	1,064,325	1,064,325	0
Interest	199,805	199,805	0
Total Expenditures	1,264,130	1,264,130	0
Excess of Revenues Over Expenditures	371,059	371,059	0
Other Financing Sources			
Transfers In	306,534	306,534	0
Net Change in Fund Balance	677,593	677,593	0
Fund Balance Beginning of Year	2,111,224	2,111,224	0
Fund Balance End of Year	$2,788,817	$2,788,817	$0

Jefferson 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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Sales Taxes	$192,000	$192,000	$0
Other	45,091	45,091	0
Total Revenues	237,091	237,091	0
Expenditures			
Capital Outlay			
Developmental Disabilities			
Capital Improvements	375,509	375,509	0
Capital Improvements			
Contractual Services	53,296	53,296	0
Total Expenditures	428,805	428,805	0
Excess of Revenues Under Expenditures	(191,714)	(191,714)	0
Other Financing Sources (Uses)			
Advances Out	(192,000)	(192,000)	0
Transfers In	403,000	403,000	0
Total Other Financing Sources (Uses)	211,000	211,000	0
Net Change in Fund Balance	19,286	19,286	0
Fund Balance Beginning of Year	1,396,306	1,396,306	0
Fund Balance End of Year	$1,415,592	$1,415,592	$0

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Health Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$9,116,535	$9,116,535	$0
Charges for Services Debt Reduction	395,499	395,499	0
Interest	147,151	147,151	0
Other Operating Revenues	2,257,079	2,257,079	0
Total Revenues	11,916,264	11,916,264	0
Expenses			
Contractual Services	510,476	510,476	0
Claims	11,648,649	11,648,649	0
Total Expenses	12,159,125	12,159,125	0
Net Change in Fund Equity	(242,861)	(242,861)	0
Fund Equity Beginning of Year	5,065,508	5,065,508	0
Fund Equity End of Year	$4,822,647	$4,822,647	$0

Jefferson County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance - Workers' Compensation Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Total Revenues	$0	$0	$0
Expenses			
Claims	10,343	10,343	0
Excess of Revenues Under Expenses	(10,343)	(10,343)	0
Other Financing Sources			
Advances In	192,000	192,000	0
Net Change in Fund Equity	181,657	181,657	0
Fund Equity Beginning of Year	3,991,763	3,991,763	0
Prior Year Encumbrances Appropriated	2,780	2,780	0
Fund Equity End of Year	$4,176,200	$4,176,200	$0

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Statistical Section

Statistical Section

This part of the Jefferson 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.

Contents	Page(s)
Financial Trends	
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	**S2-S13**
Revenue Capacity	
These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	**S14-S35**
Debt Capacity	
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.	**S36-S42**
Economic and Demographic Information	
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.	**S43-S44**
Operating Information	
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.	**S45-S53**

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

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

	2023	2022	2021	2020
Governmental Activities				
Net Investment in Capital Assets	$113,846,074	$106,533,800	$108,498,495	$110,402,198
Restricted for:				
Debt Service	3,270,921	2,605,824	2,178,077	1,805,478
Capital Outlay	370,033	631,937	3,449	170,102
Children's Home	1,489,939	1,363,240	1,562,277	1,464,692
Community Development	682,126	73,631	6,390	34,245
Motor Vehicle Gasoline Tax	7,863,429	10,161,875	8,084,992	7,678,487
Mental Health	3,731,836	4,209,554	3,937,800	3,407,718
Developmental Disabilities	10,231,108	10,052,250	9,847,756	9,151,761
Tuberculosis/Crippled Child Levy	238,269	283,570	350,784	444,330
Public Assistance	0	0	0	0
Children Services	3,732,354	4,346,619	4,085,634	3,579,942
Court/Corrections and Public Safety	4,690,958	4,416,568	3,788,363	3,539,813
Child Support Enforcement	1,881,756	1,894,566	1,789,267	2,024,810
Senior Citizens Levy	537,587	689,404	535,139	425,005
Real Estate Assessment and Delq. Collections	2,588,547	2,610,419	995,740	1,852,597
Jail Levy Operations	790,439	1,118,921	856,526	245,144
Local Programs	5,517,635	5,379,363	8,068,109	3,855,772
Unclaimed Monies	0	0	0	0
Opioid Abatement Strategies	1,647,623	0	0	0
OPEB Plans	99,845	5,023,441	0	0
Other Purposes	364,268	0	354,311	354,375
Unrestricted (Deficit)	(5,949,249)	(10,784,842)	(17,304,782)	(42,807,126)
Total Governmental Activities Net Position	157,625,498	150,610,140	137,638,327	107,629,343
Business-Type Activities				
Net Investment in Capital Assets	32,440,979	34,226,165	34,459,529	33,475,385
Restricted for:				
Debt Service	101,925	75,426	87,843	95,193
Capital Outlay	0	0	0	0
OPEB Plans	0	220,735	0	0
Replacement/Improvement	188,871	174,248	167,781	155,143
Unrestricted	3,483,419	2,559,363	1,372,889	3,203,431
Total Business-Type Activities Net Position	36,215,194	37,255,937	36,088,042	36,929,152
Primary Government				
Net Investment in Capital Assets	146,287,053	140,759,965	142,958,024	143,877,583
Restricted	50,019,469	55,331,591	46,700,238	40,284,607
Unrestricted (Deficit)	(2,465,830)	(8,225,479)	(15,931,893)	(39,603,695)
Total Primary Government Net Position	$193,840,692	$187,866,077	$173,726,369	$144,558,495

Note: The County reported the impact of GASB Statement Nos. 68, 75, and 83 beginning in 2014, 2017, and 2019, respectively.

2019	2018	2017	2016	2015	2014
$109,841,758	$106,134,401	$102,248,115	$95,781,751	$90,469,252	$86,692,065
1,617,769	2,567,490	3,769,716	3,563,478	3,553,282	3,565,613
571,973	1,845,632	855,691	1,205,903	2,277,631	3,535,685
1,357,069	1,204,125	1,256,518	1,154,448	1,120,870	1,133,532
12,457	11,799	43,186	37,866	248,163	303,823
7,314,332	9,157,484	9,704,901	11,947,125	8,346,325	5,607,917
3,672,607	3,688,035	3,468,646	3,359,449	3,000,559	2,965,158
8,439,101	8,409,622	7,755,047	8,002,086	8,038,002	7,507,439
483,422	521,598	546,766	631,668	726,784	805,065
143,970	168,794	0	0	0	0
2,849,041	2,324,075	2,276,118	2,626,108	2,854,434	2,334,910
3,246,997	2,386,252	2,925,117	2,427,804	2,133,625	1,888,912
1,910,555	2,250,643	2,506,263	0	0	0
323,132	340,664	294,824	0	0	0
1,459,871	1,350,773	1,572,049	0	0	0
0	0	0	0	0	0
3,424,005	2,033,191	151,619	0	0	0
298,104	307,754	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	539,087	4,873,934	4,275,779	3,663,667
(42,565,664)	(33,659,001)	(31,344,768)	(10,650,823)	(9,639,083)	(13,025,761)
104,400,499	111,043,331	108,568,895	124,960,797	117,405,623	106,978,025
29,427,091	30,405,682	30,674,793	27,973,110	29,040,502	30,232,403
82,466	64,093	46,290	29,135	11,266	0
622,000	0	0	0	0	0
0	0	0	0	0	0
132,073	80,920	50,074	98,878	49,793	48,202
1,175,436	1,979,804	3,393,413	5,697,235	4,917,281	3,718,555
31,439,066	32,530,499	34,164,570	33,798,358	34,018,842	33,999,160
139,268,849	136,540,083	132,922,908	123,754,861	119,509,754	116,924,468
37,960,944	38,712,944	37,761,912	39,957,882	36,636,513	33,359,923
(41,390,228)	(31,679,197)	(27,951,355)	(4,953,588)	(4,721,802)	(9,307,206)
$135,839,565	$143,573,830	$142,733,465	$158,759,155	$151,424,465	$140,977,185

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

	2023	2022	2021	2020
Program Revenues				
Governmental Activities:				
Charges for Services and Sales				
General Government:				
Legislative and Executive	$4,642,929	$5,268,703	$4,783,577	$3,923,579
Judicial	1,594,237	1,552,946	1,970,325	1,544,345
Public Safety	2,682,635	2,758,211	2,566,591	1,957,798
Public Works	172,219	222,017	164,915	108,775
Health	2,587,363	926,495	799,536	810,762
Human Services	357,413	352,002	405,340	404,334
Economic Development and Assistance	949,615	1,565,643	945,509	815,902
Total Charges for Services and Sales	12,986,411	12,646,017	11,635,793	9,565,495
Operating Grants and Contributions	36,757,801	35,158,470	36,406,010	36,788,252
Capital Grants and Contributions	4,232,736	1,470,038	992,201	1,369,434
Total Governmental Activities Program Revenues	53,976,948	49,274,525	49,034,004	47,723,181
Business-Type Activities:				
Charges for Services and Sales				
Sewer	2,028,017	1,960,783	1,860,529	1,880,533
Water	5,950,742	5,405,773	4,712,726	4,733,632
Total Charges for Services and Sales	7,978,759	7,366,556	6,573,255	6,614,165
Operating Grants and Contributions	92,938	0	0	0
Capital Grants and Contributions	160,990	3,058,186	267,379	6,788,842
Total Business-Type Activities Program Revenues	8,232,687	10,424,742	6,840,634	13,403,007
Total Primary Government Program Revenues	$62,209,635	$59,699,267	$55,874,638	$61,126,188

2019	2018	2017	2016	2015	2014
$4,147,265	$4,874,465	$3,219,011	$2,607,012	$3,763,055	$3,575,001
1,515,888	1,619,584	1,431,879	1,615,461	1,806,354	1,565,877
3,312,447	2,478,342	2,864,832	2,553,475	2,147,534	2,178,762
163,335	119,349	116,009	69,945	161,659	183,575
1,031,119	972,011	1,062,821	978,112	998,314	972,010
417,678	391,504	1,377,692	1,279,032	319,212	989,216
2,552,837	1,271,142	634,499	563,413	439,382	117,364
13,140,569	11,726,397	10,706,743	9,666,450	9,635,510	9,581,805
27,051,142	31,079,187	28,246,968	30,573,558	32,471,001	28,176,110
2,443,651	1,631,589	5,761,752	4,857,200	2,054,970	3,179,354
42,635,362	44,437,173	44,715,463	45,097,208	44,161,481	40,937,269
1,827,847	1,867,360	1,870,242	1,598,837	1,688,427	1,710,529
4,813,102	4,726,698	5,121,733	4,753,641	4,945,024	4,716,923
6,640,949	6,594,058	6,991,975	6,352,478	6,633,451	6,427,452
0	0	0	40,000	0	0
1,529,785	39,793	53,807	679,482	859,673	686,447
8,170,734	6,633,851	7,045,782	7,071,960	7,493,124	7,113,899
$50,806,096	$51,071,024	$51,761,245	$52,169,168	$51,654,605	$48,051,168

(Continued)

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

Expenses	2023	2022	2021	2020
Governmental Activities:				
General Government:				
Legislative and Executive	$9,468,895	$8,571,500	$6,372,420	$7,982,233
Judicial	5,570,903	3,644,252	2,409,825	4,992,176
Public Safety	15,975,783	11,614,272	7,943,465	14,662,128
Public Works	13,665,129	12,067,662	10,905,538	14,326,408
Health	16,071,850	13,053,697	9,707,127	14,273,838
Health - Intergovernmental	120,299	129,746	0	0
Human Services	17,646,653	14,869,190	12,630,208	15,992,859
Conservation and Recreation	199,782	276,528	136,387	237,225
Economic Development and Assistance	2,107,507	4,167,297	1,352,010	2,150,134
Economic Development and Assistance - Intergovernmental	22,700	50,000	0	0
Interest	214,618	254,414	352,400	390,190
Total Governmental Activities	81,064,119	68,698,558	51,809,380	75,007,191
Business-Type Activities:				
Sewer	4,806,356	3,063,830	2,786,765	3,013,953
Water	4,896,971	6,603,005	5,515,077	5,602,496
Total Business-Type Activities	9,703,327	9,666,835	8,301,842	8,616,449
Total Primary Government Program Expenses	90,767,446	78,365,393	60,111,222	83,623,640
Net (Expense)/Revenue				
Governmental Activities	(27,087,171)	(19,424,033)	(2,775,376)	(27,284,010)
Business-Type Activities	(1,470,640)	757,907	(1,461,208)	4,786,558
Total Primary Government Net (Expense)Revenue	($28,557,811)	($18,666,126)	($4,236,584)	($22,497,452)

2019	2018	2017	2016	2015	2014
$9,880,066	$8,183,065	$8,734,780	$8,458,434	$6,454,200	$7,142,851
6,008,625	5,142,195	5,305,254	4,578,307	4,123,407	4,071,525
17,149,396	13,828,806	14,724,282	12,666,914	11,451,829	11,340,788
11,239,475	11,471,643	12,295,605	8,572,676	8,455,519	9,228,871
14,923,899	13,376,962	13,864,752	13,401,349	13,354,461	13,865,712
0	0	0	0	0	0
16,600,599	15,251,933	16,551,947	14,489,909	14,337,785	14,094,692
221,105	286,189	215,807	261,259	215,667	240,069
1,634,870	1,153,223	1,119,345	1,430,207	1,233,841	2,024,455
0	0	0	0	0	0
441,384	547,347	589,064	667,861	720,233	925,575
78,099,419	69,241,363	73,400,836	64,526,916	60,346,942	62,934,538
2,801,174	2,902,710	2,332,796	2,252,093	2,243,808	2,083,941
6,233,086	5,759,625	5,814,152	5,467,747	5,619,034	5,434,708
9,034,260	8,662,335	8,146,948	7,719,840	7,862,842	7,518,649
87,133,679	77,903,698	81,547,784	72,246,756	68,209,784	70,453,187
(35,464,057)	(24,804,190)	(28,685,373)	(19,429,708)	(16,185,461)	(21,997,269)
(863,526)	(2,028,484)	(1,101,166)	(647,880)	(369,718)	(404,750)
($36,327,583)	($26,832,674)	($29,786,539)	($20,077,588)	($16,555,179)	($22,402,019)

(Continued)

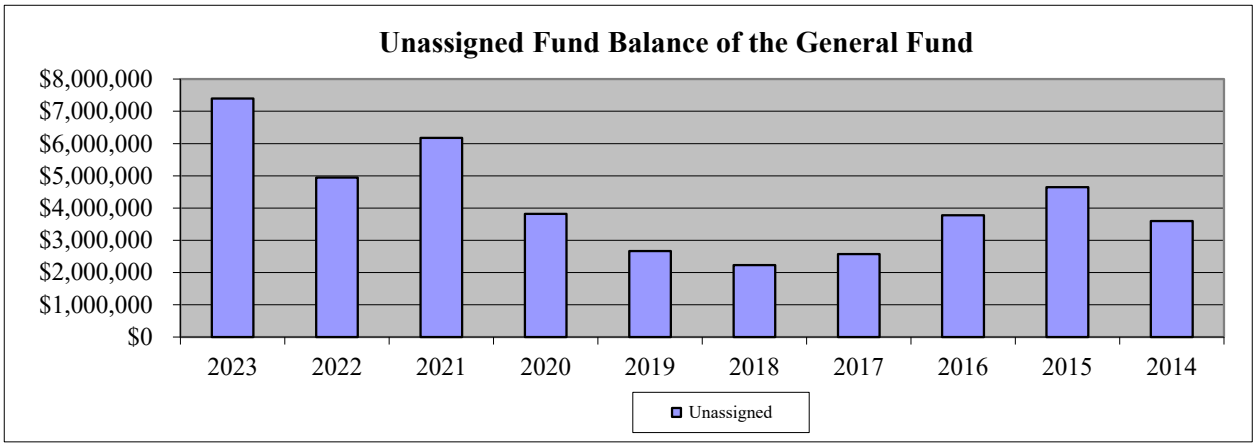
Jefferson County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(Accrual Basis of Accounting)

General Revenues and Other Changes in Net Position	2023	2022	2021	2020
Governmental Activities:				
Property Taxes Levied for General Purposes	$2,842,507	$3,127,512	$2,986,683	$2,701,126
Property Taxes Levied for:				
Mental Health	427,585	520,804	517,890	439,611
Developmental Disabilities	3,570,093	4,197,907	4,186,242	3,604,090
Jail Operating	1,560,439	1,827,919	1,823,601	1,571,321
Emergency 911	2,060,877	2,316,816	2,316,938	2,095,206
Children Services	1,002,265	1,182,554	1,178,835	1,014,080
Senior Citizens	1,607,534	1,852,629	1,809,097	1,608,088
Debt Service	0	0	0	0
Permissive Sales Tax Levied for General Purposes	9,299,911	8,926,241	8,673,496	6,095,678
Permissive Sales Tax Levied for:				
Road and Bridge Improvements	4,190,840	4,006,814	3,980,511	3,547,171
Public Safety	0	0	0	1,772,138
Jail Operating	0	0	0	0
Debt Service	1,813,843	1,754,539	1,719,962	1,551,297
Grants and Entitlements Not Restricted to Specific Programs	2,593,855	2,597,534	2,532,694	1,933,374
Investment Earnings and Other Interest	2,241,658	(854,047)	128,297	583,846
Oil and Gas Agreement Bonus	57,057	2,000	67,557	91,622
Unrestricted Contributions	19,041	40,902	2,668	950
Miscellaneous	815,024	895,722	859,889	1,903,256
Total Governmental Activities	34,102,529	32,395,846	32,784,360	30,512,854
Business-Type Activities:				
Permissive Sales Tax Levied for:				
Sewer	97,170	93,993	92,141	83,105
Water	291,510	281,979	276,422	249,316
Investment Earnings and Other Interest	38,358	29,717	26,206	27,268
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	2,859	4,299	225,329	52,489
Special Item	0	0	0	291,350
Total Business-Type Activities	429,897	409,988	620,098	703,528
Total Primary Government	34,532,426	32,805,834	33,404,458	31,216,382
Change in Net Position				
Governmental Activities	7,015,358	12,971,813	30,008,984	3,228,844
Business-Type Activities	(1,040,743)	1,167,895	(841,110)	5,490,086
Total Primary Government Change in Net Position	$5,974,615	$14,139,708	$29,167,874	$8,718,930

2019	2018	2017	2016	2015	2014
$2,531,046	$2,234,196	$2,373,672	$2,184,246	$2,002,722	$1,923,540
398,555	345,159	374,183	332,345	294,886	279,499
3,296,507	2,905,049	3,122,096	2,803,497	2,543,299	2,423,419
1,437,666	1,268,256	1,361,649	1,223,807	1,112,410	1,060,539
1,958,035	1,766,371	1,876,915	1,717,875	1,608,473	1,543,729
927,230	809,409	878,555	787,816	714,004	679,450
1,502,761	1,343,318	1,425,645	1,301,519	1,210,248	987,547
0	0	1,190,892	1,298,129	1,192,367	1,143,043
6,002,143	6,442,305	6,364,221	5,704,874	6,274,945	5,593,306
3,618,241	3,747,543	3,727,941	3,365,018	3,726,115	3,313,688
1,753,554	1,846,315	1,840,539	1,657,907	1,823,861	1,618,124
0	500,000	0	200,000	250,000	200,000
1,538,512	1,128,404	1,621,467	1,262,222	1,356,723	1,225,870
2,277,282	2,104,002	2,016,190	2,005,468	2,080,255	2,040,861
844,332	272,872	240,589	172,020	98,022	143,102
18,097	200,195	206,031	475,811	0	0
9,537	91,958	0	0	0	0
707,727	273,274	209,105	492,328	324,729	418,519
28,821,225	27,278,626	28,829,690	26,984,882	26,613,059	24,594,236
82,736	115,308	86,864	78,333	86,075	76,386
248,207	233,638	260,593	235,000	258,224	229,157
25,804	26,505	23,928	23,832	0	0
0	0	0	65,161	0	0
84,407	18,962	49,263	25,070	45,101	31,145
0	0	1,787,727	0	0	0
441,154	394,413	2,208,375	427,396	389,400	336,688
29,262,379	27,673,039	31,038,065	27,412,278	27,002,459	24,930,924
(6,642,832)	2,474,436	144,317	7,555,174	10,427,598	2,596,967
(422,372)	(1,634,071)	1,107,209	(220,484)	19,682	(68,062)
($7,065,204)	$840,365	$1,251,526	$7,334,690	$10,447,280	$2,528,905

Jefferson County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified accrual basis of accounting)

	2023	2022	2021	2020
General Fund				
Nonspendable:				
Materials and Supplies Inventory	$65,039	$60,056	$54,580	$53,683
Prepaid Items	403,369	352,915	317,775	389,491
Unclaimed Monies	364,268	423,051	354,311	354,375
Assigned	2,192,265	2,669,839	2,116,823	1,740,092
Unassigned	7,392,773	4,948,476	6,179,239	3,818,743
Total General Fund	10,417,714	8,454,337	9,022,728	6,356,384
All Other Governmental Funds				
Nonspendable:				
Materials and Supplies Inventory	408,416	437,360	499,031	427,590
Prepaid Items	292,132	248,650	123,070	124,421
Restriced for:				
Debt Service	3,144,489	2,481,025	2,046,294	1,685,147
Capital Outlay	334,147	135,360	0	0
Children's Home	1,489,939	1,363,240	1,562,277	1,464,692
Community Development	63,362	73,631	6,390	34,245
Motor Vehicle and Gasoline Tax	5,194,865	6,215,434	5,215,534	4,822,730
Mental Health	3,135,897	3,222,763	3,109,668	2,841,079
Developmental Disabilities	9,128,124	8,312,426	8,520,648	8,126,938
Tuberculosis/Crippled Child Levy	238,269	283,570	350,784	444,330
Children Services	2,699,063	3,254,770	3,117,558	2,877,957
Court/Corrections and Public Safety	4,080,480	3,766,036	3,664,883	3,461,354
Public Assistance	0	0	0	0
Child Support Enforcement	1,721,450	1,771,530	1,723,798	1,838,045
Senior Citizens Levy	117,157	49,225	111,651	121,799
Jail Levy Operations	752,516	745,556	703,383	275,520
Real Estate Assessment and Delq Collections	2,433,988	2,431,343	944,684	1,719,626
Local Programs	4,957,750	4,594,587	4,868,610	3,579,024
Opioid Abatement Strategies	327,546	57,495	0	0
Other Purposes	0	0	0	0
Unassigned (Deficit)	(445,520)	(120,485)	(154,213)	(463,359)
Total All Other Governmental Funds	40,074,070	39,323,516	36,414,050	33,381,138
Total Governmental Funds	$50,491,784	$47,777,853	$45,436,778	$39,737,522



2019	2018	2017	2016	2015	2014
$43,677	$39,483	$45,160	$43,766	$42,565	$45,926
132,915	133,844	95,399	85,879	84,201	92,149
298,104	307,754	539,087	391,088	440,263	490,901
1,540,248	2,811,435	2,342,429	137,756	49,815	37,899
2,670,289	2,231,382	2,573,621	3,773,680	4,644,851	3,601,014
4,685,233	5,523,898	5,595,696	4,432,169	5,261,695	4,267,889
689,684	404,283	430,149	474,025	484,544	505,220
359,069	338,951	123,557	97,066	103,313	137,427
1,534,704	2,473,419	3,690,316	3,253,298	3,287,039	3,286,381
0	1,793,308	5,445,643	4,704,909	2,163,928	2,873,288
1,357,069	1,204,125	1,256,518	1,154,448	1,120,870	1,133,532
12,457	11,799	43,186	37,866	248,163	240,889
3,921,045	3,482,531	3,899,214	3,441,757	3,739,599	2,820,210
2,952,212	3,111,838	2,983,319	2,868,217	2,480,358	2,426,297
7,353,948	7,437,583	6,711,736	6,969,105	6,423,176	6,548,079
483,422	521,598	546,766	631,668	726,784	805,065
2,108,684	1,767,469	1,719,599	2,043,834	2,310,525	1,908,572
3,102,162	2,310,497	2,755,421	2,355,988	1,986,801	1,833,517
307,932	155,253	80,903	113,208	135,070	17,600
1,807,650	2,119,983	1,984,439	0	0	0
53,678	115,101	63,755	0	0	0
0	0	0	0	0	0
1,400,796	1,272,355	1,244,736	0	0	0
3,221,354	1,915,156	599,395	0	0	0
0	0	0	0	0	0
0	0	0	3,709,916	2,891,577	2,376,171
(268,408)	(346,790)	(620,573)	(899,362)	(1,288,898)	(1,783,239)
30,397,458	30,088,459	32,958,079	30,955,943	26,812,849	25,129,009
$35,082,691	$35,612,357	$38,553,775	$35,388,112	$32,074,544	$29,396,898

Jefferson County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified accrual basis of accounting)

	2023	2022 (1)	2021	2020
Revenues				
Property Taxes	$15,062,172	$13,635,575	$13,711,693	$12,094,095
Permissive Sales Taxes	15,339,836	14,708,124	14,269,001	12,779,925
Charges for Services	9,137,733	9,275,172	8,753,386	7,509,540
Licenses and Permits	554,742	561,400	614,956	582,921
Fines, Forfeitures, and Settlements	866,561	650,682	757,388	580,540
Intergovernmental	40,548,868	39,360,629	36,657,394	39,152,505
Investment Earnings and Other Interest	2,094,507	(899,104)	86,068	509,804
Leases, Rents, and Royalties	1,096,390	1,820,072	905,216	850,866
Oil and Gas Agreement Bonus	57,057	2,000	67,557	91,622
Contributions and Donations	19,041	40,902	2,668	921,950
Other	815,024	895,722	859,889	1,903,256
Total Revenues	85,591,931	80,051,174	76,685,216	76,977,024
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,678,839	8,194,746	7,332,357	6,900,894
Judicial	5,180,607	5,020,544	4,890,538	4,629,709
Public Safety	14,951,024	13,709,855	13,253,948	12,897,852
Public Works	14,873,382	10,522,383	10,176,461	12,742,239
Health	16,101,670	14,938,438	14,207,958	13,522,763
Human Services	17,918,165	16,708,988	16,162,685	15,566,879
Conservation and Recreation	186,731	262,854	231,327	224,700
Economic Development and Assistance	1,554,846	4,218,553	2,000,823	1,901,336
Other	786,261	667,693	596,824	653,304
Capital Outlay	1,646,567	1,499,276	119,710	1,247,334
Intergovernmental	142,999	179,746	0	0
Debt Service:				
Principal Retirement	1,147,213	1,636,837	1,664,538	1,642,545
Interest	217,968	247,386	348,791	392,638
Issuance Costs	0	0	25,800	0
Total Expenditures	83,386,272	77,807,299	71,011,760	72,322,193
Excess of Revenues Over (Under) Expenditures	2,205,659	2,243,875	5,673,456	4,654,831
Other Financing Sources (Uses):				
Transfers In	4,811,150	5,158,933	3,413,776	4,875,368
General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	2,970,800	0
Sale of Capital Assets	0	0	0	0
Inception of Lease	508,272	97,200	0	0
Payment to Refunded Bond Escrow Agent	0	0	(2,945,000)	0
Transfers Out	(4,811,150)	(5,158,933)	(3,413,776)	(4,875,368)
Total Other Financing Sources (Uses)	508,272	97,200	25,800	0
Net Change in Fund Balances	$2,713,931	$2,341,075	$5,699,256	$4,654,831
Debt Service as a Percentage of Noncapital Expenditures	1.9%	2.6%	3.0%	3.1%

(1) - County implemented GASB 87 for 2022

2019	2018	2017	2016	2015	2014
$11,658,199	$10,795,151	$12,777,732	$11,172,644	$10,760,070	$10,238,273
13,008,463	13,635,843	13,612,693	12,211,333	13,558,447	11,660,821
8,937,998	9,130,879	8,980,025	7,594,757	8,099,947	8,063,512
606,397	656,087	666,410	676,990	673,381	662,263
773,884	750,544	1,007,509	578,192	757,402	582,431
33,099,234	33,288,714	32,531,013	30,683,182	31,727,747	31,597,294
777,071	240,357	206,432	144,859	73,955	130,916
2,735,292	1,265,450	300,859	357,151	308,494	294,343
18,097	200,195	206,031	475,811	0	0
9,537	91,958	0	0	0	0
707,727	273,274	209,105	492,328	324,729	418,519
72,331,899	70,328,452	70,497,809	64,387,247	66,284,172	63,648,372
7,364,083	7,564,864	7,458,754	6,905,945	5,924,839	6,564,684
4,651,971	4,570,683	4,382,800	4,286,247	4,142,146	3,922,690
13,008,310	12,626,964	11,658,011	11,052,092	10,690,002	10,490,988
10,572,187	12,242,022	10,017,141	7,766,921	8,281,851	7,258,243
13,291,667	12,756,205	13,352,088	12,987,355	13,476,300	14,038,602
14,988,904	14,354,541	15,212,579	14,248,161	14,478,109	13,892,969
208,145	273,229	192,869	248,299	202,708	227,109
2,024,589	851,123	1,091,314	1,169,526	884,918	3,267,654
690,272	659,908	359,392	331,666	353,154	461,331
2,879,395	3,989,475	2,429,345	2,074,592	1,133,466	2,805,523
0	0	0	0	0	0
2,732,788	2,821,216	3,591,741	3,253,433	3,336,276	3,117,716
449,254	559,640	596,522	670,739	733,531	769,729
0	0	0	17,500	0	14,750
72,861,565	73,269,870	70,342,556	65,012,476	63,637,300	66,831,988
(529,666)	(2,941,418)	155,253	(625,229)	2,646,872	(3,183,616)
6,833,358	4,695,578	4,816,778	4,647,946	4,592,434	5,045,053
0	0	3,000,000	3,850,000	0	2,775,000
0	0	0	0	0	0
0	0	0	88,797	0	0
0	0	10,410	0	30,774	98,959
0	0	0	0	0	0
(6,833,358)	(4,695,578)	(4,816,778)	(4,647,946)	(4,592,434)	(5,045,053)
0	0	3,010,410	3,938,797	30,774	2,873,959
($529,666)	($2,941,418)	$3,165,663	$3,313,568	$2,677,646	($309,657)
5.0%	5.6%	6.6%	6.6%	6.9%	6.5%

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

Collection Year	Real Property			Tangible Personal Property	
				Public Utility	
	Assessed Value		Estimated		Estimated
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value	Assessed Value	Actual Value
2023	$885,046,600	$453,549,220	$3,824,559,486	$491,393,210	$1,403,980,600
2022	881,492,080	397,386,860	3,653,939,829	458,650,200	1,310,429,143
2021	794,604,440	404,979,570	3,427,382,886	457,713,200	1,307,752,000
2020	793,325,490	381,611,750	3,356,963,543	387,781,000	1,107,945,714
2019	796,915,130	318,557,270	3,187,064,000	464,247,650	1,326,421,857
2018	751,780,510	236,958,740	2,824,969,286	384,166,550	1,097,618,714
2017	749,777,260	217,860,540	2,764,679,429	447,014,180	1,277,183,371
2016	749,035,630	215,044,830	2,754,515,600	329,582,520	941,664,343
2015	715,823,970	213,354,600	2,654,795,914	298,736,560	853,533,029
2014	713,355,990	209,882,500	2,637,824,257	285,423,220	815,494,914

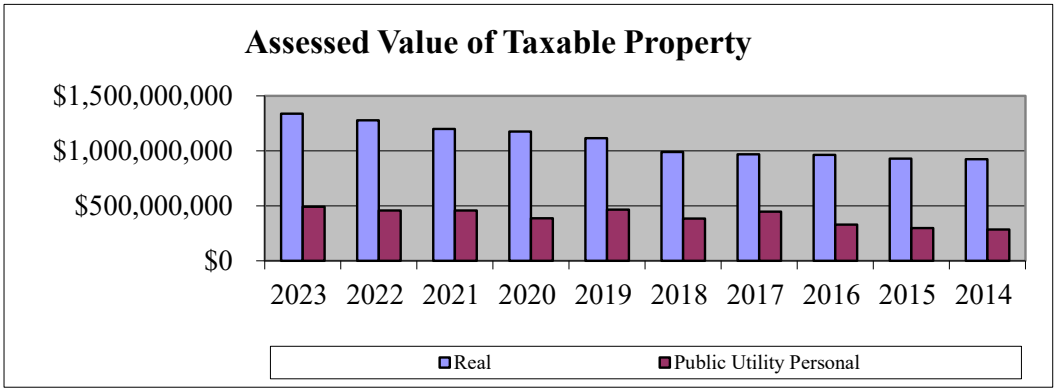
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of 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 a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source *: Jefferson County Auditor*

Total Assessed Value	Total Estimated Actual Value	Ratio	Weighted Average Tax Rate
$1,829,989,030	$5,228,540,086	35.00%	$8.55
1,737,529,140	4,964,368,972	35.00%	8.48
1,657,297,210	4,735,134,886	35.00%	8.90
1,562,718,240	4,464,909,257	35.00%	8.64
1,579,720,050	4,513,485,857	35.00%	8.63
1,372,905,800	3,922,588,000	35.00%	8.65
1,414,651,980	4,041,862,800	35.00%	9.84
1,293,662,980	3,696,179,943	35.00%	9.63
1,227,915,130	3,508,328,943	35.00%	9.73
1,208,661,710	3,453,319,171	35.00%	9.50



Jefferson County, Ohio
Property Tax Rates
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
Unvoted Millage				
Operating	$1.850000	$1.850000	$1.850000	$1.850000
Voted Millage - by levy				
1976 Mental Health				
Residential/Agricultural Real	$0.105160	$0.105228	$0.116554	$0.116556
Commercial/Industrial and Public Utility Real	0.395287	0.401446	0.413530	0.377395
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1985 Development Disability				
Residential/Agricultural Real	0.657030	0.657453	0.728220	0.728238
Commercial/Industrial and Public Utility Real	1.548570	1.572697	1.620037	1.478475
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
2012 9-1-1 System				
Residential/Agricultural Real	1.221225	1.222014	1.353549	1.353582
Commercial/Industrial and Public Utility Real	1.433827	1.456167	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
1988 Children Services				
Residential/Agricultural Real	0.365369	0.365605	0.404957	0.404967
Commercial/Industrial and Public Utility Real	0.862308	0.875743	0.902104	0.823276
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
1992 Bond / Jail ($15,000,000)				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1992 Development Disability				
Residential/Agricultural Real	0.671756	0.672190	0.744542	0.744559
Commercial/Industrial and Public Utility Real	1.526180	1.549958	1.596612	1.457097
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1993 Jail Operating and Equipment				
Residential/Agricultural Real	0.593247	0.593629	0.657525	0.657540
Commercial/Industrial and Public Utility Real	1.346629	1.367610	1.408776	1.285674
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
2004 Senior Citizens				
Residential/Agricultural Real	0.728740	0.729211	0.807701	0.807721
Commercial/Industrial and Public Utility Real	0.955885	0.970778	1.000000	0.956166
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2019	2018	2017	2016	2015	2014
$1.850000	$1.850000	$1.850000	$1.850000	$1.850000	$1.850000
$0.116457	$0.122483	$0.122481	$0.122428	$0.128027	$0.128060
0.360033	0.362484	0.362226	0.361790	0.359922	0.358720
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.727615	0.765266	0.765257	0.764926	0.799907	0.800110
1.410458	1.420061	1.419049	1.417343	1.410026	1.405314
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
1.352427	1.422409	1.422393	1.421778	1.486800	1.487179
1.469256	1.479259	1.478206	1.476429	1.468806	1.463898
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.404621	0.425558	0.425553	0.425369	0.444822	0.444935
0.785402	0.790749	0.790186	0.789236	0.785161	0.782537
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	1.100000	1.100000	1.100000	1.100000
0.000000	0.000000	1.100000	1.100000	1.100000	1.100000
0.000000	0.000000	1.100000	1.100000	1.100000	1.100000
0.743923	0.782418	0.782408	0.782069	0.817836	0.818045
1.390064	1.399528	1.398532	1.396850	1.389639	1.384996
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.656977	0.690973	0.690964	0.690666	0.722251	0.722436
1.226527	1.234878	1.233999	1.232515	1.226152	1.222056
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.807031	0.848792	0.848782	0.848415	0.887215	0.887442
0.912178	0.918389	0.917735	0.916632	0.911900	0.908853
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(Continued)

Jefferson County, Ohio
Property Tax Rates (Continued)
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
2014 Senior Citizens				
Residential/Agricultural Real	$0.164233	$0.164339	$0.182029	$0.182033
Commercial/Industrial and Public Utility Real	0.191177	0.194155	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total voted millage by type of property				
Residential/Agricultural Real	$4.506760	$4.509669	$4.995077	$4.995196
Commercial/Industrial and Public Utility Real	8.259863	8.388554	8.641059	8.078083
General Business and Public Utility Personal	9.200000	9.200000	9.200000	9.200000
Total millage by type of property				
Residential/Agricultural Real	$6.356760	$6.359669	$6.845077	$6.845196
Commercial/Industrial and Public Utility Real	10.109863	10.238554	10.491059	9.928083
General Business and Public Utility Personal	11.050000	11.050000	11.050000	11.050000
Total Weighted Average Tax Rate	$8.547179	$8.484893	$8.897332	$8.641431

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 *: Jefferson County Auditor*

2019	2018	2017	2016	2015	2014
$0.181878	$0.191289	$0.191287	$0.191204	$0.199948	$0.000000
0.198647	0.200000	0.200000	0.200000	0.200000	0.000000
0.200000	0.200000	0.200000	0.200000	0.200000	0.000000
$4.990929	$5.249188	$6.349125	$6.346855	$6.586806	$6.388207
7.752565	7.805348	8.899933	8.890795	8.851606	8.626374
9.200000	9.200000	10.300000	10.300000	10.300000	10.100000
$6.840929	$7.099188	$8.199125	$8.196855	$8.436806	$8.238207
9.602565	9.655348	10.749933	10.740795	10.701606	10.476374
11.050000	11.050000	12.150000	12.150000	12.150000	11.950000
$8.634785	$8.645889	$9.840389	$9.626863	$9.733697	$9.503395

Jefferson County, Ohio
Property Tax Rates of Overlapping Governments
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
Cities:				
Steubenville				
Residential/Agricultural Real	$4.872345	$4.872230	$5.087785	$5.088665
Commercial/Industrial and Public Utility Real	7.041215	7.011205	7.016630	6.981885
General Business and Public Utility Personal	8.200000	8.200000	8.200000	8.200000
Toronto				
Residential/Agricultural Real	3.013016	3.013009	3.030337	3.030286
Commercial/Industrial and Public Utility Real	3.185530	3.185530	3.184887	3.184887
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Villages:				
Adena				
Residential/Agricultural Real	12.243926	12.243926	13.281300	13.649711
Commercial/Industrial and Public Utility Real	14.897839	14.989471	14.974992	14.991977
General Business and Public Utility Personal	24.000000	24.000000	24.000000	24.000000
Amsterdam				
Residential/Agricultural Real	16.345701	13.345701	13.332112	10.332112
Commercial/Industrial and Public Utility Real	18.223050	15.223050	15.342950	12.342950
General Business and Public Utility Personal	25.400000	22.400000	22.400000	19.400000
Bergholz				
Residential/Agricultural Real	10.587875	5.882217	5.886428	5.886428
Commercial/Industrial and Public Utility Real	10.403105	5.812526	5.915305	5.915305
General Business and Public Utility Personal	13.700000	10.200000	10.200000	10.200000
Bloomingdale				
Residential/Agricultural Real	1.981702	1.981702	1.984707	1.984707
Commercial/Industrial and Public Utility Real	1.983494	1.983494	2.009591	2.009591
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Dillonville				
Residential/Agricultural Real	14.849564	14.849564	15.395091	15.374322
Commercial/Industrial and Public Utility Real	17.234225	17.234857	17.274375	17.253690
General Business and Public Utility Personal	24.400000	24.400000	24.400000	24.400000
Empire				
Residential/Agricultural Real	7.259840	7.298395	7.305420	7.305642
Commercial/Industrial and Public Utility Real	5.445850	5.455385	5.455385	5.455385
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Irondale				
Residential/Agricultural Real	10.074080	10.074080	10.245243	10.245243
Commercial/Industrial and Public Utility Real	11.179454	11.179454	11.179454	11.179454
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Mingo Junction				
Residential/Agricultural Real	11.061000	11.094637	11.786284	11.786284
Commercial/Industrial and Public Utility Real	11.688259	11.688259	11.707855	11.706094
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Mt. Pleasant				
Residential/Agricultural Real	18.244482	18.244482	18.506943	15.031196
Commercial/Industrial and Public Utility Real	21.751746	21.751746	20.776658	17.744087
General Business and Public Utility Personal	28.900000	28.900000	27.900000	28.900000
New Alexandria				
Residential/Agricultural Real	8.775929	8.775929	9.355872	9.353310
Commercial/Industrial and Public Utility Real	7.890254	7.890254	7.902623	7.902623
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000

2019	2018	2017	2016	2015	2014
$5.088345	$5.174745	$5.174595	$5.174000	$5.165250	$5.165145
6.815620	6.543020	6.540775	6.528370	6.558850	6.557040
8.200000	8.200000	8.200000	8.200000	8.200000	8.200000
3.030224	3.040412	3.040378	3.040371	3.052008	3.052000
3.184862	3.200043	3.200043	3.200043	3.201183	3.202113
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
13.633349	19.793813	19.879518	16.879518	18.211559	18.435817
14.991977	26.176145	26.255710	23.255710	23.387015	23.303203
24.000000	33.000000	33.000000	30.000000	30.000000	30.000000
10.355208	10.592009	10.592009	10.592009	10.563733	10.569884
12.191630	16.338382	16.338382	16.338382	16.262083	16.262083
19.400000	19.400000	19.400000	19.400000	19.400000	19.400000
5.886428	6.143909	6.143909	6.144895	5.998840	5.997181
5.915305	5.709256	5.709256	5.709256	5.704441	5.704441
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
1.984707	1.988838	1.988838	1.988838	1.992321	1.992247
2.009591	1.912618	1.912618	1.912618	1.917266	1.917266
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
12.374322	12.690144	12.690144	12.691933	9.908857	9.908857
14.245102	16.539505	16.539505	16.539505	13.901517	13.901517
21.400000	21.400000	21.400000	21.400000	18.900000	18.900000
7.305420	7.197900	7.197900	7.197900	6.611320	6.611320
5.455385	6.875895	6.875895	6.875895	6.875895	6.875895
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
10.245243	10.932318	10.932318	10.932318	10.947461	10.947461
11.179454	11.500440	11.500440	11.500440	11.500440	11.463764
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.746279	8.800000	8.800000	8.799922	8.800000	6.154962
11.465356	8.745358	8.745370	8.745370	8.794906	8.281844
11.800000	8.800000	8.800000	8.800000	8.800000	8.800000
15.031196	15.323269	15.315786	15.314331	15.322101	13.322957
17.744087	19.274454	19.274454	19.274454	19.262896	17.262896
28.900000	28.900000	28.900000	28.900000	28.900000	26.900000
9.353310	6.862200	6.862200	6.862200	6.498975	6.501495
7.902623	5.689655	5.689655	5.689655	5.651010	5.651010
9.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(Continued)

Jefferson County, Ohio
Property Tax Rates of Overlapping Governments (Continued)
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
Rayland				
Residential/Agricultural Real	$8.804732	$8.804732	$5.500108	$5.500108
Commercial/Industrial and Public Utility Real	9.677824	9.677824	5.677824	5.677824
General Business and Public Utility Personal	10.200000	10.200000	6.200000	6.200000
Richmond				
Residential/Agricultural Real	6.137487	6.137487	7.011790	7.011790
Commercial/Industrial and Public Utility Real	6.555552	6.555552	6.625959	6.625959
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Smithfield				
Residential/Agricultural Real	0.000000	0.000000	8.072963	8.071774
Commercial/Industrial and Public Utility Real	0.000000	0.000000	8.878930	8.878930
General Business and Public Utility Personal	0.000000	0.000000	9.500000	9.500000
Stratton				
Residential/Agricultural Real	15.000000	10.000000	9.920125	9.920125
Commercial/Industrial and Public Utility Real	13.752957	8.751347	8.751467	8.751467
General Business and Public Utility Personal	15.000000	10.000000	10.000000	10.000000
Tiltonsville				
Residential/Agricultural Real	14.870054	14.869548	16.825398	12.825398
Commercial/Industrial and Public Utility Real	18.199904	18.199904	18.241198	13.838546
General Business and Public Utility Personal	20.300000	20.300000	20.300000	16.300000
Wintersville				
Residential/Agricultural Real	4.201309	4.201336	4.376784	4.376774
Commercial/Industrial and Public Utility Real	4.843098	4.842860	4.706160	4.708411
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Yorkville				
Residential/Agricultural Real	13.925559	13.922173	10.371493	10.282942
Commercial/Industrial and Public Utility Real	16.618669	16.618669	11.683661	11.683661
General Business and Public Utility Personal	19.350000	19.350000	14.350000	14.350000
Townships:				
Brush Creek				
Residential/Agricultural Real	3.053445	3.052907	3.080412	3.080412
Commercial/Industrial and Public Utility Real	3.950674	3.969753	3.997228	3.927487
General Business and Public Utility Personal	4.200000	4.200000	4.200000	4.200000
Cross Creek				
Residential/Agricultural Real	4.745497	4.749079	4.977634	4.977515
Commercial/Industrial and Public Utility Real	5.764661	5.869986	6.084038	5.900785
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Island Creek				
Residential/Agricultural Real	6.967775	6.968349	7.319444	7.318183
Commercial/Industrial and Public Utility Real	10.865379	10.965133	11.162881	10.952318
General Business and Public Utility Personal	11.700000	11.700000	11.700000	11.700000
Knox				
Residential/Agricultural Real	5.160238	5.170730	5.570780	5.570090
Commercial/Industrial and Public Utility Real	5.881376	5.901962	5.930535	5.860042
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
Mt. Pleasant				
Residential/Agricultural Real	6.404485	6.401664	6.747814	6.748753
Commercial/Industrial and Public Utility Real	6.952124	7.132344	7.401515	6.983295
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000

2019	2018	2017	2016	2015	2014
$5.500108	$5.564784	$5.564788	$5.564496	$5.845196	$5.845196
5.677824	6.140232	6.140232	6.140232	6.200000	6.200000
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
7.014715	7.340518	5.783660	5.004801	5.290585	5.290575
6.625959	7.386618	5.617732	4.733289	4.856235	4.856235
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
10.762783	14.997576	14.997582	18.703918	13.258559	16.526548
11.878930	18.044964	18.044964	22.044964	15.133038	18.363712
12.500000	20.500000	20.500000	24.500000	19.500000	23.000000
9.920125	9.999805	9.999805	10.000000	5.000000	5.000000
8.751467	9.993885	9.993885	9.993885	4.993430	4.993430
10.000000	10.000000	10.000000	10.000000	5.000000	5.000000
12.825398	13.435360	8.335360	8.336000	8.767210	11.859267
13.728003	14.405158	9.305158	9.305158	9.321236	12.339471
16.300000	16.300000	11.200000	11.200000	11.200000	14.700000
4.375559	4.420948	4.420949	7.008854	7.183065	8.218349
4.701166	4.690185	4.685742	7.409989	7.431186	7.426934
5.800000	5.800000	5.800000	9.800000	9.800000	9.800000
10.438989	7.111695	6.111695	6.111695	6.294952	6.294952
11.681954	8.356208	7.324731	7.323884	7.336214	7.336214
14.350000	10.850000	9.850000	9.850000	9.850000	9.850000
3.080132	3.102340	3.102340	3.102248	3.126158	3.126278
3.841043	3.829591	3.829591	3.829591	3.829562	3.829562
4.200000	4.200000	4.200000	4.200000	4.200000	4.200000
4.971125	5.045253	5.145333	7.651436	6.520936	6.520969
5.749478	5.963542	5.962786	9.239069	7.658042	7.658441
7.400000	7.400000	7.400000	12.400000	10.900000	10.900000
7.309415	5.548343	5.549196	5.548285	5.762870	5.767104
10.572476	8.334184	8.306742	8.304860	7.319951	7.197553
11.700000	9.700000	9.700000	9.700000	9.700000	9.700000
5.568249	5.310512	5.309903	5.310020	5.438416	5.442851
5.747953	5.459196	5.469594	5.522347	6.097812	6.006713
8.700000	8.200000	8.200000	8.200000	8.200000	8.200000
6.748826	7.059947	7.059955	7.060271	7.102130	7.100673
6.660690	7.075271	7.075271	7.075271	7.066269	7.077552
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000

(Continued)

Jefferson County, Ohio
Property Tax Rates of Overlapping Governments (Continued)
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
Ross				
Residential/Agricultural Real	$4.428949	$4.429583	$4.491983	$4.491983
Commercial/Industrial and Public Utility Real	4.127733	4.164026	4.295875	4.117372
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
Salem				
Residential/Agricultural Real	9.148846	8.979609	9.453934	4.458180
Commercial/Industrial and Public Utility Real	9.579520	9.649670	9.972558	4.900239
General Business and Public Utility Personal	11.500000	11.500000	11.500000	6.500000
Saline				
Residential/Agricultural Real	8.377117	8.376505	9.023235	9.023235
Commercial/Industrial and Public Utility Real	9.312570	9.315192	9.321312	9.308171
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
Smithfield				
Residential/Agricultural Real	6.586463	6.584117	3.600000	3.600000
Commercial/Industrial and Public Utility Real	6.490281	6.606953	3.600000	3.600000
General Business and Public Utility Personal	6.900000	6.900000	3.600000	3.600000
Springfield				
Residential/Agricultural Real	5.270305	5.270055	5.585876	5.585876
Commercial/Industrial and Public Utility Real	6.662645	6.867483	7.024726	6.668092
General Business and Public Utility Personal	10.200000	10.200000	10.200000	10.200000
Steubenville				
Residential/Agricultural Real	5.855502	5.854112	4.939564	4.938980
Commercial/Industrial and Public Utility Real	5.949130	5.949130	5.598690	5.598690
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Warren				
Residential/Agricultural Real	3.757737	3.757669	3.803434	3.803529
Commercial/Industrial and Public Utility Real	4.081369	4.103316	4.146297	4.101976
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne				
Residential/Agricultural Real	8.655916	8.679828	9.241587	8.025807
Commercial/Industrial and Public Utility Real	11.280036	11.546548	12.339772	11.092153
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Wells				
Residential/Agricultural Real	12.963345	12.965654	13.290075	11.038468
Commercial/Industrial and Public Utility Real	14.865591	14.976338	15.000000	12.485280
General Business and Public Utility Personal	15.000000	15.000000	15.000000	12.750000
Colleges:				
Eastern Gateway Community College				
Residential/Agricultural Real	0.485514	0.485827	0.538120	0.538133
Commercial/Industrial and Public Utility Real	0.897753	0.911740	0.939184	0.857116
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Special Districts:				
Eastern Ohio Regional Transit Authority				
Residential/Agricultural Real	1.823396	1.819111	2.125405	2.086154
Commercial/Industrial and Public Utility Real	2.442707	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Steel Valley Regional Transit Authority				
Residential/Agricultural Real	1.245631	1.246233	1.398300	1.398726
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.498473
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2019	2018	2017	2016	2015	2014
$4.492345	$4.687797	$4.687786	$4.686903	$4.812782	$4.812946
3.976337	3.977175	3.977175	3.977175	3.988366	3.988366
5.700000	5.700000	5.700000	5.700000	5.700000	5.700000
4.450865	4.558765	3.630045	3.630806	3.723517	3.723765
4.810867	4.777555	4.030799	4.030799	4.054889	4.054889
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
9.025168	7.806364	5.306364	5.323066	5.501300	5.502775
9.285538	9.129040	6.629040	6.629040	6.630701	6.630532
10.800000	9.300000	6.800000	6.800000	6.800000	6.800000
3.600000	3.956190	3.956280	3.955855	3.964084	3.964320
3.600000	4.423321	4.423321	4.423321	4.411884	4.411884
3.600000	5.100000	5.100000	5.100000	5.100000	5.100000
5.584087	5.839455	5.838945	5.839595	6.044575	6.041555
6.137942	6.225349	6.225349	6.225349	6.242658	6.242516
10.200000	10.200000	10.200000	10.200000	10.200000	10.200000
4.938958	4.894870	4.894774	4.892150	4.814264	4.813994
5.598690	5.818286	5.818262	5.818262	5.826334	5.884144
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
3.803532	3.845865	3.846013	3.845704	3.891966	3.891843
4.040532	4.087452	4.087452	4.087452	4.090621	4.091716
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.017993	8.156190	8.005309	7.987703	8.474248	8.477480
10.484378	11.079598	11.079598	11.040724	11.074751	10.085542
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
8.040949	8.312820	8.312872	6.314151	6.552878	5.950387
9.485290	9.555920	9.553726	7.555920	7.593263	7.495636
9.750000	9.750000	9.750000	7.750000	7.750000	7.750000
0.537673	0.565495	0.565488	0.565243	0.591093	0.591244
0.817685	0.823252	0.822666	0.821677	0.817435	0.814704
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.151864	2.276460	2.275130	2.261391	2.423052	1.922006
2.500000	2.500000	2.500000	2.492910	2.500000	1.998728
2.500000	2.500000	2.500000	2.500000	2.500000	2.000000
1.398082	1.449325	1.449255	1.448913	1.456999	1.456975
1.450959	1.373838	1.372449	1.368894	1.379967	1.379220
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(Continued)

Jefferson County, Ohio
Property Tax Rates of Overlapping Governments (Continued)
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
TEMS Ambulance				
Residential/Agricultural Real	$1.533799	$1.536192	$1.770712	$1.770134
Commercial/Industrial and Public Utility Real	1.694431	1.695734	1.696353	1.692462
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Warren Township Park				
Residential/Agricultural Real	0.377442	0.377381	0.425089	0.423955
Commercial/Industrial and Public Utility Real	0.553740	0.562500	0.580025	0.566997
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Belvedere Fire				
Residential/Agricultural Real	2.493466	2.496388	2.735124	2.735124
Commercial/Industrial and Public Utility Real	1.923490	1.998893	2.246487	2.246487
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Puskarich Public Library				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Public Library of Steubenville and Jefferson County				
Residential/Agricultural Real	0.819429	0.813954	0.901566	0.901588
Commercial/Industrial and Public Utility Real	0.955885	0.970778	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Seven Ranges Joint Fire District				
Residential/Agricultural Real	5.171322	5.177544	5.820684	5.820462
Commercial/Industrial and Public Utility Real	5.891244	6.000000	6.000000	6.000000
General Business and Public Utility Personal	6.000000	6.000000	6.000000	6.000000
Short Creek Joint Fire District				
Residential/Agricultural Real	3.358212	3.356004	3.708212	3.727648
Commercial/Industrial and Public Utility Real	3.508416	3.648736	4.000000	4.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Joint Vocational School Districts:				
Jefferson County JVS				
Residential/Agricultural Real	2.321167	2.321626	2.355704	2.356811
Commercial/Industrial and Public Utility Real	2.407573	2.421149	2.490695	2.482544
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Belmont-Harrison Career Center				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Columbiana County JVS				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.039142	2.041597	2.030700
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
School Districts:				
Buckeye Local				
Residential/Agricultural Real	20.007143	20.000014	20.000016	20.007319
Commercial/Industrial and Public Utility Real	24.226704	24.786501	25.931192	22.182756
General Business and Public Utility Personal	27.500000	27.500000	27.500000	27.500000

2019	2018	2017	2016	2015	2014
$1.769206	$1.907981	$1.407651	$1.407640	$1.498914	$1.499808
1.685628	1.933139	1.433890	1.436551	1.462023	1.460061
2.000000	2.000000	1.500000	1.500000	1.500000	1.500000
0.426038	0.455113	0.455181	0.455053	0.492043	0.491986
0.551971	0.572860	0.569968	0.569891	0.571726	0.571891
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.735965	2.814660	2.814660	2.812408	3.043985	3.046209
2.246487	2.329625	2.329625	2.158284	2.185143	2.185399
7.500000	7.500000	7.500000	7.500000	7.500000	7.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.963925
0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
0.900818	0.947432	0.947421	0.947011	0.990320	0.990573
0.978869	0.985534	0.984832	0.983648	0.978570	0.975300
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
5.807706	5.999856	6.000000	0.000000	0.000000	0.000000
5.872998	6.000000	6.000000	0.000000	0.000000	0.000000
6.000000	6.000000	6.000000	0.000000	0.000000	0.000000
3.727508	0.000000	0.000000	0.000000	0.000000	0.000000
3.951292	0.000000	0.000000	0.000000	0.000000	0.000000
4.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.356274	2.374271	2.374485	2.347982	2.453346	2.456810
2.462786	2.479198	2.479031	2.478931	2.478524	2.478029
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000283	2.000000	2.003946	2.002761	2.004867
2.026866	2.023182	2.000000	2.029622	2.025363	2.014174
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
20.000009	20.000019	20.011083	20.000015	20.000007	20.000007
21.202079	21.671231	21.499829	21.496593	21.588482	21.357241
27.500000	27.500000	27.500000	27.500000	27.500000	27.500000

(Continued)

Jefferson County, Ohio
Property Tax Rates of Overlapping Governments (Continued)
(per $1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020
Edison Local				
Residential/Agricultural Real	$23.903673	$23.965740	$25.405355	$25.412385
Commercial/Industrial and Public Utility Real	28.713911	29.008605	29.611731	28.877718
General Business and Public Utility Personal	35.400000	35.400000	35.400000	35.400000
Harrison Hills City				
Residential/Agricultural Real	22.617957	22.542131	22.431033	23.702227
Commercial/Industrial and Public Utility Real	33.231540	32.952372	32.932558	36.057028
General Business and Public Utility Personal	37.250000	37.250000	37.250000	40.250000
Indian Creek Local				
Residential/Agricultural Real	30.180759	30.182482	30.321994	30.320944
Commercial/Industrial and Public Utility Real	40.476677	40.716949	41.232341	40.358505
General Business and Public Utility Personal	49.150000	49.150000	49.150000	49.150000
Southern Local				
Residential/Agricultural Real	24.130330	24.555160	24.559380	23.980873
Commercial/Industrial and Public Utility Real	32.814595	34.318402	34.874526	34.119424
General Business and Public Utility Personal	38.590000	38.590000	38.590000	38.010000
Steubenville City				
Residential/Agricultural Real	24.002606	24.426230	26.591678	26.607553
Commercial/Industrial and Public Utility Real	25.649746	26.044044	26.055960	26.002574
General Business and Public Utility Personal	33.450000	33.950000	33.950000	33.950000
Toronto City				
Residential/Agricultural Real	27.975300	27.974485	28.046718	28.042563
Commercial/Industrial and Public Utility Real	35.680819	35.680819	35.634723	35.634723
General Business and Public Utility Personal	45.750000	45.750000	45.750000	45.750000

The rates presented in this Table represent the effective rates.

Source *: Jefferson County Auditor*

2019	2018	2017	2016	2015	2014
$25.438313	$26.859803	$26.559480	$26.797187	$27.980725	$22.100017
27.625383	29.330753	29.040023	29.265894	28.338668	22.280849
35.400000	35.700000	35.400000	35.600000	35.600000	29.700000
23.692478	24.189774	26.361087	26.341905	21.282528	21.445944
35.564367	35.919498	38.267179	37.869001	32.888877	27.056424
40.250000	40.750000	42.730000	42.730000	37.750000	37.750000
30.293644	24.308268	24.308023	24.286204	25.108376	25.110514
39.222348	30.631652	30.593601	30.584556	30.587401	30.500745
49.150000	42.650000	42.650000	42.650000	42.650000	42.650000
25.059366	25.457455	25.437452	25.455712	25.466132	25.455918
34.170939	34.389050	32.893430	32.826012	32.683167	32.189247
39.040000	39.440000	39.440000	39.440000	39.440000	39.440000
26.603194	27.509914	28.909718	28.903387	28.628195	28.634081
25.797557	27.189564	28.572198	28.467515	28.734923	28.731665
33.950000	33.950000	35.350000	35.350000	35.350000	35.350000
28.030585	28.655938	28.656635	28.658269	29.939813	30.441486
35.618702	36.987014	36.987014	37.001655	38.423812	38.998492
45.750000	45.750000	45.750000	45.750000	45.750000	46.250000

Jefferson County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utilities Taxes
Last Ten Years

Collection Year	Current Tax Levy (2)	Current Tax Collections (3)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2023	$98,121,470	$92,162,363	93.93%	$5,746,485	$97,908,848	99.78%
2022	98,618,482	86,620,386	87.83%	5,986,156	92,606,542	93.90%
2021	94,192,229	83,114,235	88.24%	5,872,607	88,986,842	94.47%
2020	85,062,526	75,814,943	89.13%	4,041,704	79,856,647	93.88%
2019	80,364,532	74,459,885	92.65%	1,748,630	76,208,515	94.83%
2018	68,056,320	66,369,983	97.52%	2,378,023	68,748,006	101.02%
2017	72,308,469	72,822,196	100.71%	2,458,361	75,280,557	104.11%
2016	63,904,454	62,065,172	97.12%	1,986,150	64,051,322	100.23%
2015	60,381,714	58,671,709	97.17%	2,475,134	61,146,843	101.27%
2014	57,152,517	55,377,855	96.89%	2,434,719	57,812,574	101.15%

(1) Includes Homestead/Rollback credits assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) Includes all property taxes levied by the County.

(3) The County's current reporting system does not track prepaymant tax collections by tax year. Prepayments are tracked only in total, reflected in current collection year, and applied to subsequent tax year.

(4) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked only in total. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: *Jefferson County Auditor*

Jefferson County, Ohio
Principal Taxpayers
Real Estate Tax
2023 and 2014

Name of Taxpayer	2023 Assessed Value	2023 Percent of Real Property Assessed Value
Ascent Resources Utica LLC	$170,391,190	12.73%
AEP Ohio LLP	64,952,180	4.85%
Ohio Edison Company	25,523,050	1.91%
Gulfport Appalachia LLC	21,028,670	1.57%
WalMart Stores East LLP	6,955,420	0.52%
Buckeye Power	6,728,390	0.50%
Hollywood Center Inc	3,216,370	0.24%
Fort Steuben Mall Holdings	2,918,070	0.22%
Margaret Wang Trustee	2,694,540	0.20%
WSD Properties LLC	2,679,530	0.20%
Totals	$307,087,410	22.94%
Total Assessed Valuation	$1,338,595,820	

Name of Taxpayer	2014 Assessed Value	2014 Percent of Real Property Assessed Value
Ohio Edison Company	$22,076,355	2.39%
Buckeye Power	15,422,785	1.67%
Fort Steuben Improvements LLC	13,613,670	1.47%
WalMart Stores East LLP	10,576,090	1.15%
Ohio Power Company	5,351,955	0.58%
LTAH Real Estate Holdings	3,468,605	0.38%
Hollywood Center Inc.	3,406,480	0.37%
Mingo Junction Steel Works LLC	3,322,025	0.36%
Derek & Lisa Ferguson	2,930,060	0.32%
Mary Schiappa Trust	2,335,235	0.25%
Totals	$82,503,260	8.94%
Total Assessed Valuation	$923,238,490	

***Source** : Jefferson County Auditor*

Jefferson County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2023 and 2014

	2023	
Name of Taxpayer	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	$122,288,970	24.89%
Texas Eastern Transmission LP	97,152,430	19.77%
AEP Ohio Transmission Company, Inc.	56,180,430	11.43%
Buckeye Power Inc.	54,565,990	11.10%
American Transmission Systems Inc.	37,976,080	7.73%
Energy Harbor Generation LLC	36,634,350	7.46%
Rover Pipeline LLC	35,741,290	7.27%
Columbia Gas of Ohio Inc.	18,354,820	3.74%
AEP Generation Resources, Inc.	15,962,950	3.25%
Columbia Gas Transmission Corp	6,909,270	1.41%
Total	$481,766,580	98.05%
Total Assessed Valuation	$491,393,210	

	2014	
Name of Taxpayer	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	$104,789,060	36.71%
Buckeye Power Inc.	81,985,020	28.72%
First Energy Generation Corp.	77,800,180	27.26%
American Transmission Systems Inc.	6,794,200	2.38%
Columbia Gas of Ohio, Inc.	5,894,450	2.07%
Ohio Edison Company	4,311,370	1.51%
Columbia Gas Transmission Corp.	1,710,810	0.60%
Carroll Electric Cooperative Inc.	1,507,290	0.53%
Dominion Transmission Inc.	349,520	0.12%
South Central Power Company	161,610	0.06%
Total	$285,303,510	99.96%
Total Assessed Valuation	$285,423,220	

***Source** : Jefferson County Auditor*

Jefferson County, Ohio
Taxable Sales By Industry (Category)
Last Ten Years

Industry (Category)	December 31, 2023 Percent Share of Collections	December 31, 2023 Collections by Industry	December 31, 2022 Percent Share of Collections	December 31, 2022 Collections by Industry	December 31, 2021 Percent Share of Collections	December 31, 2021 Collections by Industry
Agriculture, Forestry, and Fishing	0.01%	$2,176	0.01%	$1,982	0.02%	$3,270
Mining	3.04%	472,993	2.80%	421,751	3.30%	585,260
Utilities (excluding telecommunications)	1.01%	157,963	1.12%	168,706	0.48%	145,332
Construction	0.55%	86,265	0.61%	91,740	0.72%	84,527
Manufacturing	5.37%	836,897	3.41%	513,325	2.50%	423,171
Wholesale Trade	2.14%	333,338	2.59%	389,746	1.89%	357,661
Motor Vehicle and Parts Dealers	19.45%	3,031,321	20.84%	3,138,403	20.04%	3,004,739
Furniture and Home Furnishings Stores	0.81%	126,579	0.92%	138,962	0.77%	130,341
Electronic and Appliance Stores	0.65%	100,714	0.77%	115,440	0.68%	102,092
Building Material and Garden Equipment & Supplies	8.68%	1,352,205	8.94%	1,346,871	10.17%	1,409,150
Food and Beverage Stores	3.30%	515,007	3.46%	521,510	3.70%	581,655
Health and Personal Care Stores	2.01%	313,550	2.04%	306,587	1.22%	286,076
Gasoline Stations	(a)	(a)	2.55%	383,603	0.00%	0
Clothing and Clothing Accessories Stores	2.32%	361,426	2.42%	364,708	1.63%	374,641
Sporting Goods, Hobby, Book, and Music Stores	0.98%	152,387	1.34%	201,888	1.40%	220,705
General Merchandise Stores	9.29%	1,447,791	9.41%	1,416,613	10.70%	1,392,395
Miscellaneous Store Retailers	4.89%	762,397	5.36%	806,901	6.33%	742,259
Nonstore Retailers	11.03%	1,718,911	10.89%	1,639,398	10.99%	1,565,608
Transportation and Warehousing	0.21%	32,421	0.18%	26,558	0.17%	26,730
Information (including telecommunications)	7.08%	1,103,688	6.57%	988,762	6.17%	871,919
Finance and Insurance	0.24%	37,482	0.27%	40,257	0.30%	50,517
Real Estate, and Rental & Leasing of Property	4.44%	692,156	4.78%	720,217	5.49%	653,719
Professional, Scientific and Technical Services	1.07%	167,313	0.75%	113,261	0.80%	111,533
Management of Companies (Holding Companies)	0.00%	0	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.19%	184,822	0.92%	138,997	1.23%	149,534
Education, Health Care and Social Assistance	0.17%	26,991	0.16%	23,395	0.12%	16,960
Arts, Entertainment, and Recreation	0.17%	26,900	0.18%	26,717	0.10%	24,481
Accommodation and Food Services	4.02%	627,091	3.66%	551,610	3.17%	503,766
Other Services	2.24%	349,164	2.03%	306,333	1.95%	283,698
Unclassified	3.62%	563,464	1.03%	155,759	3.96%	533,133
Total	100.00%	$15,583,412	100.00%	$15,060,000	100.00%	$14,634,872
Sales Tax Rate	1.50%		1.50%		1.50%	(Continued)

The rate may be imposed by the Commissioners subject to referendum or approved by a majority of the voters within the County.

(a) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold (i.e., fewer than twenty entities within the industry). In the latter case, the collections and number of entities are placed within the "Unclassified" category.

Source: *State Department of Taxation*

Jefferson County, Ohio
Taxable Sales By Industry (Category) (Continued)
Last Ten Years

Industry (Category)	December 31, 2020 Percent Share of Collections	December 31, 2020 Collections by Industry	December 31, 2019 Percent Share of Collections	December 31, 2019 Collections by Industry	December 31, 2018 Percent Share of Collections	December 31, 2018 Collections by Industry
Agriculture, Forestry, and Fishing	0.02%	$2,599	0.02%	$2,126	0.01%	$1,863
Mining	3.30%	434,010	7.08%	941,926	5.66%	712,107
Utilities (excluding telecommunications)	0.48%	62,594	0.64%	85,381	0.87%	109,583
Construction	0.72%	94,946	0.70%	93,649	0.67%	84,189
Manufacturing	2.50%	328,401	2.88%	383,570	2.58%	324,106
Wholesale Trade	1.89%	248,215	2.52%	334,523	3.11%	390,949
Motor Vehicle and Parts Dealers	20.04%	2,632,774	19.82%	2,634,286	20.72%	2,605,225
Furniture and Home Furnishings Stores	0.77%	101,536	0.73%	96,669	0.74%	93,632
Electronic and Appliance Stores	0.68%	90,040	1.25%	165,857	1.40%	176,636
Building Material and Garden Equipment & Supplies	10.17%	1,337,225	8.95%	1,189,314	9.35%	1,175,367
Food and Beverage Stores	3.70%	487,020	3.64%	483,781	3.69%	463,491
Health and Personal Care Stores	1.22%	161,014	1.19%	158,431	1.27%	159,462
Gasoline Stations	0.00%	0	2.58%	342,578	2.22%	279,490
Clothing and Clothing Accessories Stores	1.63%	213,684	1.66%	220,320	1.72%	216,437
Sporting Goods, Hobby, Book, and Music Stores	1.40%	184,477	1.10%	145,742	1.27%	159,473
General Merchandise Stores	10.70%	1,406,426	10.25%	1,363,343	10.65%	1,338,789
Miscellaneous Store Retailers	6.33%	831,953	7.67%	1,020,240	8.90%	1,118,318
Nonstore Retailers	10.99%	1,444,115	5.52%	734,145	3.98%	500,604
Transportation and Warehousing	0.17%	22,969	0.20%	25,995	0.28%	34,614
Information (including telecommunications)	6.17%	811,596	5.17%	687,826	5.94%	747,034
Finance and Insurance	0.30%	38,803	0.30%	39,936	0.85%	106,282
Real Estate, and Rental & Leasing of Property	5.49%	721,264	5.33%	708,395	4.00%	503,233
Professional, Scientific and Technical Services	0.80%	105,372	0.80%	107,003	0.62%	77,515
Management of Companies (Holding Companies)	0.00%	0	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.23%	161,625	1.61%	214,575	1.81%	227,515
Education, Health Care and Social Assistance	0.12%	15,514	0.11%	14,662	0.15%	18,753
Arts, Entertainment, and Recreation	0.10%	13,673	0.09%	12,233	0.12%	14,594
Accommodation and Food Services	3.17%	417,223	4.56%	605,787	4.37%	549,844
Other Services	1.95%	256,132	2.11%	280,424	2.08%	261,396
Unclassified	3.96%	520,527	1.52%	202,674	0.97%	121,490
Total	100.00%	$13,145,727	100.00%	$13,295,391	100.00%	$12,571,991
Sales Tax Rate	1.50%		1.50%		1.50%	

December 31, 2017		December 31, 2016		December 31, 2015		December 31, 2014	
Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
0.01%	$1,500	0.01%	$1,064	0.01%	$1,303	0.01%	$1,221
5.13%	672,593	2.32%	290,482	1.26%	174,613	1.09%	130,177
1.20%	158,063	0.89%	111,268	1.18%	163,580	1.09%	130,257
0.63%	82,642	0.46%	57,995	0.35%	48,595	0.73%	87,318
3.20%	419,562	3.21%	401,416	4.87%	677,400	1.88%	223,809
2.78%	364,073	1.76%	220,371	1.46%	202,957	1.81%	215,433
18.22%	2,386,470	17.58%	2,201,487	16.79%	2,335,216	25.90%	3,090,335
0.72%	94,599	0.70%	87,212	0.59%	82,292	0.57%	68,293
1.30%	170,617	1.27%	158,566	0.88%	123,022	1.26%	150,303
9.21%	1,205,979	8.88%	1,112,224	8.18%	1,137,030	7.71%	919,636
3.54%	464,104	3.71%	465,012	1.52%	211,360	2.40%	286,025
1.45%	189,379	1.56%	195,851	1.09%	151,913	1.23%	146,885
2.49%	326,445	2.21%	276,713	3.02%	419,538	2.44%	290,820
1.58%	206,567	1.45%	181,788	0.59%	81,700	1.15%	137,047
1.09%	142,842	1.25%	156,784	0.46%	64,329	0.91%	108,938
9.74%	1,275,852	10.17%	1,273,829	8.74%	1,215,205	11.08%	1,322,698
9.85%	1,289,851	9.28%	1,162,266	13.48%	1,874,967	10.40%	1,240,605
3.16%	414,136	3.15%	394,542	2.71%	376,888	2.35%	280,438
0.17%	22,917	0.26%	32,491	6.50%	904,522	0.20%	23,283
5.77%	755,430	6.26%	784,105	5.38%	747,850	6.31%	753,078
6.13%	803,416	10.47%	1,311,171	9.51%	1,321,919	8.55%	1,019,704
3.32%	435,416	2.50%	313,192	2.31%	321,324	2.20%	261,977
0.57%	74,209	0.70%	88,147	0.59%	82,684	0.46%	54,612
0.00%	0	0.06%	7,087	0.00%	0	0.08%	9,707
1.31%	172,075	1.36%	170,466	1.34%	186,941	1.40%	167,635
0.14%	18,154	0.15%	19,334	0.15%	21,126	0.14%	17,018
0.12%	15,714	0.08%	10,101	0.09%	12,567	0.19%	23,068
4.33%	566,703	4.26%	533,823	4.18%	580,672	4.27%	509,703
2.00%	261,421	2.17%	271,331	2.09%	290,425	1.94%	231,368
0.84%	110,220	1.87%	234,287	0.68%	94,124	0.26%	31,395
100.00%	$13,100,949	100.00%	$12,524,405	100.00%	$13,906,062	100.00%	$11,932,786
1.50%		1.50%		1.50%		1.50%	

Jefferson County, Ohio
Ratios of Outstanding Debt
Last Ten Years

	Governmental Activities				Business Type Activities	
Year	General Obligation Bonds	Long-Term Notes Payable	OAQDA Loans	Leases (1)	General Obligation Bonds	Revenue Bonds
2023	$6,113,731	$0	$395,838	$535,853	$2,233,400	$11,135,000
2022	7,082,298	0	491,596	110,469	2,471,000	11,302,000
2021	8,576,465	0	586,106	61,429	2,710,500	8,097,000
2020	10,104,355	0	679,145	2,082	2,826,622	8,203,000
2019	11,652,898	0	769,941	4,164	3,021,505	5,411,000
2018	14,292,441	0	858,549	7,677	3,216,388	5,511,000
2017	16,852,984	154,850	945,021	25,904	3,411,271	5,609,000
2016	17,069,700	417,874	1,029,409	46,156	3,601,154	5,703,000
2015	16,087,836	670,745	1,111,763	101,364	3,781,037	5,795,000
2014	18,882,222	1,089,189	1,192,131	118,804	3,965,920	5,884,000

(1) County implemented GASB 87 for 2022
(2) Assessed Valuation can be located on S14
(3) Personal Income and Population can be located on S45

Source: *Jefferson County Auditor's Office*
Bureau of Economic Analysis
US Census Bureau

Business Type Activities					
OPWC Loans Payable	Ohio EPA Loans Payable	Total Primary Government	Ratio of Net Debt to Estimated Actual Value (2)	Percentage of Personal Income (3)	Per Capita (3)
$395,436	$10,484,430	$31,293,688	0.60%	1.07%	$489
369,815	9,435,452	31,262,630	0.63%	1.02%	486
379,943	9,520,073	29,931,516	0.63%	1.04%	465
354,777	7,936,357	30,106,338	0.67%	1.13%	464
126,196	6,366,340	27,352,044	0.61%	1.03%	419
153,391	7,008,354	31,047,800	0.79%	1.20%	472
180,587	7,633,418	34,813,035	0.86%	1.42%	525
207,783	8,240,079	36,315,155	0.98%	1.54%	544
234,978	8,747,749	36,530,472	1.04%	1.53%	542
262,173	8,832,967	40,227,406	1.16%	1.72%	594

Jefferson County, Ohio
Ratio of General Bonded Debt (1)(2)
to Assessed Value and Debt per Capita
Last Ten Years

			General Bonded Debt		
Year	Population	Estimated Actual Value of Taxable Property	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
2023	64,026	$5,228,540,086	$8,347,131	0.16%	$130
2022	64,330	4,964,368,972	9,553,298	0.19%	149
2021	64,427	4,735,134,886	11,286,965	0.24%	175
2020	64,939	4,464,909,257	12,930,977	0.29%	199
2019	65,325	4,513,485,857	14,674,403	0.33%	225
2018	65,767	3,922,588,000	17,508,829	0.45%	266
2017	66,359	4,041,862,800	20,264,255	0.50%	305
2016	66,704	3,696,179,943	20,670,854	0.56%	310
2015	67,347	3,508,328,943	19,868,873	0.57%	295
2014	67,694	3,453,319,171	22,848,142	0.66%	338

(1) General Obligation Bonds only.
(2) Although the County reports restrictions for debt service, the amounts are not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Sources: *Jefferson County Auditor's Office*
US Census Bureau

Jefferson County, Ohio
Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2023

Political Subdivision	Debt Outstanding	Percentage Applicable to County (1)	Amount of Direct and Overlapping Debt
Jefferson County	$7,045,422	100.00%	$7,045,422
Overlapping:			
Municipalities Wholly Within County	8,665,000	100.00%	8,665,000
School Districts Wholly Within County	57,560,000	100.00%	57,560,000
Jefferson County Joint Vocational School District	162,895	96.40%	157,031
Buckeye Local School District	300,000	90.06%	270,180
Harrison Hills City School District	25,555,000	0.10%	25,555
Total Overlapping Debt	92,242,895		66,677,766
Total Applicable to Jefferson County	$99,288,317		$73,723,188

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2023 collection year.

Source: *Jefferson County Auditors Office*

Jefferson County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2023	2022	2021	2020
Tax Valuation	$1,829,989,030	$1,737,529,140	$1,657,297,210	$1,562,718,240
Debt Limit (1)	44,249,726	41,938,229	39,932,430	37,567,956
Total Outstanding Debt:				
General Obligation Bonds	8,347,131	9,553,298	11,286,965	12,950,082
Revenue Bond	11,135,000	11,302,000	8,097,000	8,203,000
OPWC Loans	395,436	369,815	379,947	354,777
OEPA Loans	10,484,430	9,435,452	9,520,074	7,936,357
OAQDA Loans	395,838	491,596	586,106	679,145
Notes and SIB Loan	0	0	0	0
Total	30,757,835	31,152,161	29,870,092	30,123,361
Exemptions:				
General Obligation Bonds	6,842,131	7,543,298	8,247,965	8,783,332
Revenue Bond	11,135,000	11,302,000	8,097,000	8,203,000
OPWC Loans	395,436	369,815	379,947	354,777
OEPA Loans	10,484,430	9,435,452	9,520,073	7,936,357
Notes	0	0	0	0
Amount Available in Debt Service Fund	3,144,489	2,481,025	2,046,294	1,685,147
Total	32,001,486	31,131,590	28,291,279	26,962,613
Amount of Debt Subject to Limit	(1,243,651)	20,571	1,578,813	3,160,748
Legal Debt Margin	$45,493,377	$41,917,658	$38,353,617	$34,407,208
Legal Debt Margin as a Percentage of the Debt Limit	102.81%	99.95%	96.05%	91.59%
Unvoted Debt Limit (2)	$18,299,890	$17,375,291	$16,572,972	$15,627,182
Less:				
Amount of Debt Subject to Limit	(1,243,651)	20,571	1,578,813	3,160,748
Unvoted Legal Debt Margin	$19,543,541	$17,354,720	$14,994,159	$12,466,434
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	106.80%	99.88%	90.47%	79.77%

(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) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: *Jefferson County Auditor*

2019	2018	2017	2016	2015	2014
$1,579,720,050	$1,372,905,800	$1,414,651,980	$1,293,662,980	$1,227,915,130	$1,208,661,710
37,993,001	32,822,645	33,866,300	30,841,575	29,197,878	28,716,543
14,694,749	17,530,416	20,287,083	20,690,750	19,883,750	22,858,000
5,411,000	5,511,000	5,609,000	5,703,000	5,795,000	5,884,000
126,196	153,391	180,587	207,783	234,978	262,173
6,366,340	7,008,354	7,633,418	8,240,079	8,747,749	8,832,967
769,941	858,549	945,021	1,029,409	1,111,763	1,192,131
0	0	154,850	417,874	670,745	1,089,189
27,368,226	31,061,710	34,809,959	36,288,895	36,443,985	40,118,460
9,414,999	11,156,666	12,838,333	15,435,000	13,830,000	16,010,000
5,411,000	5,511,000	5,609,000	5,703,000	5,795,000	5,884,000
126,196	153,391	180,587	207,783	234,978	262,173
6,366,340	7,008,354	7,633,418	8,240,079	8,747,749	8,832,967
0	0	15,480	303,738	446,644	759,849
1,534,704	2,473,419	3,690,316	3,253,298	3,287,039	3,286,381
22,853,239	26,302,830	29,967,134	33,142,898	32,341,410	35,035,370
4,514,987	4,758,880	4,842,825	3,145,997	4,102,575	5,083,090
$33,478,014	$28,063,765	$29,023,475	$27,695,578	$25,095,303	$23,633,453
88.12%	85.50%	85.70%	89.80%	85.95%	82.30%
$15,797,201	$13,729,058	$14,146,520	$12,936,630	$12,279,151	$12,086,617
4,514,987	4,758,880	4,842,825	3,145,997	4,102,575	5,083,090
$11,282,214	$8,970,178	$9,303,695	$9,790,633	$8,176,576	$7,003,527
71.42%	65.34%	65.77%	75.68%	66.59%	57.94%

Jefferson County, Ohio

Pledged Revenue Coverage - Sewer Fund

Last Ten Years

	Revenue Bonds Sewer					
				Debt Service (3)		
Year	Sewer Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Principal	Interest	Coverage
2023	$2,028,017	$2,816,741	($788,724)	$167,000	$199,054	(2.15)
2022	1,960,783	1,377,163	583,620	162,000	190,110	1.66
2021	1,860,529	1,177,123	683,406	106,000	170,488	2.47
2020	1,880,533	1,489,982	390,551	102,000	148,802	1.56
2019	1,828,040	1,276,949	551,091	100,000	151,552	2.19
2018	1,867,360	1,372,622	494,738	98,000	154,247	1.96
2017	1,870,242	997,605	872,637	94,000	156,832	3.48
2016	1,598,837	984,556	614,281	92,000	159,362	2.44
2015	1,688,427	964,714	723,713	89,000	161,810	2.89
2014	1,710,529	825,983	884,546	0	161,810	5.47

(1) Total revenue (including interest) exclusive of other revenues, tap fees, capital grants, transfers, and permissive taxes
(2) Total operating expenses exclusive of depreciation
(3) Includes principal and interest of revenue bonds only

Jefferson County, Ohio

Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (4)	Per Capita Personal Income (4)	Unemployment Rate (3)
2023	64,026	$2,926,399,000	$53,124	4.70%
2022	64,330	2,926,399,000	45,490	5.20%
2021	64,427	3,071,856,000	47,680	4.60%
2020	64,939	2,881,646,000	44,375	6.90%
2019	65,325	2,664,518,000	40,789	5.60%
2018	65,767	2,585,378,000	39,311	6.40%
2017	66,359	2,445,120,000	36,847	6.60%
2016	66,704	2,357,473,000	35,342	6.90%
2015	67,347	2,390,563,000	35,496	7.90%
2014	67,694	2,334,146,000	34,481	6.60%

Sources: *(1) U.S. Census Bureau*
(2) Bureau of Economic Analysis
(3) Ohio Job and Family Services website
(4) Personal Income not available for 2023. Used 2022 income.

Jefferson County, Ohio
Principal Employers
2023 and 2014

Employer	Nature of Business	2023 Number of Employees	2023 Percentage of Total Employment
Trinity Health System	Acute Care Hospital	2,000	8.00%
Wal-Mart Distribution Center	Retail Food Sales Distribution	950	3.80%
Jefferson County	Government	652	2.61%
Titanium Metals Corporation	Titanium Mill Production	527	2.11%
Fransican University	Higher Education	547	2.19%
Indian Creek Local School District	Education	364	1.46%
JSW Steel	Steel Manufacturing	360	1.44%
Steubenville City School District	Education	329	1.32%
Wal-Mart	Retail Sales	325	1.30%
Eastern Gateway Community College	Higher Education	265	1.06%
Total		6,319	25.29%
Total Employment within the County		25,000	

Employer	Nature of Business	2014 Number of Employees	2014 Percentage of Total Employment
Trinity Health System	Acute Care Hospital	1,598	5.36%
Arcelor Mittal Steel	Steel	942	3.16%
Wal-Mart Distribution Center	Retail Food Sales Distribution	760	2.55%
Jefferson County	Government	667	2.24%
Titanium Metals Corporation	Titanium Mill Production	558	1.87%
Franciscan University	Higher Education	475	1.59%
First Energy	Utility	396	1.33%
Eastern Gateway Community College	Higher Education	389	1.31%
Wal-Mart	Retail Sales	364	1.22%
American Electric Power	Utility	304	1.02%
Total		6,453	21.65%
Total Employment within the County		29,800	

Sources: *Jefferson County Auditor*

Jefferson County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Legislative and Executive										
Commissioners	5	5	5	4	5	5	4	4	4	4
Auditor	9	9	9	11	10	11	9	10	11	11
Treasurer	3	3	3	2	3	3	2	2	2	2
Prosecuting Attorney	14	13	12	9	15	15	15	15	15	14
Board of Elections	11	10	9	12	11	10	9	9	9	9
Recorder	5	5	5	4	5	5	5	5	5	5
Buildings and Grounds	6	6	6	6	6	6	6	6	5	6
Data Processing	3	3	2	3	2	3	4	4	5	5
Certificate Auto Title	5	5	5	5	5	5	5	5	5	5
Real Estate Assessment	4	4	6	6	6	6	7	7	5	5
DRETAC	6	5	6	5	6	6	5	6	4	3
Judicial										
Common Pleas Court	7	7	7	7	7	7	7	7	7	7
Adult Probate Court	54	56	53	51	54	58	55	55	53	51
Probate Court	5	5	5	3	4	4	4	4	6	6
County Court #1	5	5	5	7	8	6	6	5	5	6
County Court #2	5	5	5	5	5	5	5	5	5	5
County Court #3	4	4	4	4	4	4	4	5	7	7
County Court Baliffs	4	4	4	2	2	2	1	2	0	0
Juvenile Court	13	13	15	16	14	16	19	22	13	8
Municipal Court	3	3	3	3	3	3	3	3	5	6
Clerk of Courts	6	6	6	7	8	8	8	9	8	8
Court Magistrate	2	2	2	2	2	2	2	2	2	3
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Jail Oprating Levy	66	52	57	60	68	69	64	59	56	54
911 Emergency	16	17	19	15	15	16	15	15	18	15
Permissive Sheriff	40	47	45	47	44	47	44	45	41	42
Drug Task Force	1	1	1	1	1	1	1	1	1	0
Court Corrections	10	10	10	9	11	10	10	10	12	13
Coroner	5	4	4	3	4	4	4	4	4	4
Public Works										
MVGT	38	40	36	37	39	39	40	40	41	42
Beautification	4	4	4	4	4	3	4	4	4	5
Health										
Dog and Kennel	4	3	3	3	4	4	3	3	3	2
Board of Health	19	23	21	30	19	23	23	16	16	15
Mental Health	5	5	4	4	4	4	4	4	4	4
Department of Developmental Disabilities	132	132	135	126	143	146	149	157	157	166
Human Services										
Family and Child	0	0	0	0	0	0	0	0	1	1
Public Assistance	76	77	71	78	74	72	70	70	69	71
Children's Services	6	5	7	7	5	7	6	8	8	9
Child Support Enforcement Agency	10	10	10	8	8	8	8	9	9	9
Veteran Services	7	8	8	8	13	13	13	12	13	11
Conservation and Recreation										
Soil and Water	6	7	6	6	5	4	5	5	6	5
Community and Economic Development										
Airport	4	5	5	4	5	3	3	4	3	3
Sewer District	7	7	7	5	6	6	6	5	5	4
Water District	16	16	14	17	15	17	15	16	14	15
Total	652	652	645	647	673	687	673	680	667	667

Source: *Jefferson County Auditor*

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity
Ten Years

	2023	2022	2021	2020
General Government				
Legislative and Executive				
Commissioners				
Number of vehicles	2	2	2	3
Auditor				
Number of vehicles	1	1	1	1
Judicial				
Adult Probation				
Number of vehicles	3	3	3	4
Juvenile Court				
Number of vehicles	4	4	5	5
Total number of courtrooms	7	7	7	7
Public Safety				
Sheriff				
Number of Adult Cells - single	80	80	80	80
Number of Juvenile Cells - double	20	20	20	20
Cruisers	26	26	22	25
Number of vehicles	4	3	3	3
Juvenile Court - Detention				
Number of vehicles	1	1	1	1
911 Emergency				
Number of vehicles	3	3	3	3
Public Works				
Engineer				
Number of vehicles	21	18	17	27
Pieces of heavy equipment	57	56	54	61
Number of bridges and culverts	281	281	313	313
Lane miles of roads	526	526	526	526
Lineal feet of guardrail	444,043	444,043	444,043	444,043
Health				
Department of Developmental Disabilities				
Number of vehicles	10	9	9	10
Number of buses	5	5	5	15
Mental Health				
Number of vehicles	1	1	1	1
Human Services				
Job and Family Services				
Number of vehicles	12	12	12	10
Children Services				
Number of vehicles	2	2	2	2
Number of rooms - childrens home	9	9	9	9

2019	2018	2017	2016	2015	2014
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	3	3
5	5	5	5	5	5
7	7	7	7	7	7
80	80	80	80	80	80
20	20	20	20	20	20
25	25	22	22	22	22
3	3	3	3	3	4
1	1	1	1	1	1
3	3	3	2	2	2
25	23	21	23	23	25
59	58	54	53	51	50
313	313	313	313	313	312
526	526	526	526	526	526
444,043	444,043	444,043	444,043	444,043	444,043
10	10	10	9	8	7
17	16	17	17	16	15
1	1	1	1	1	1
10	10	10	10	10	10
2	2	2	2	2	2
9	9	9	9	9	9

(Continued)

Jefferson County, Ohio
Capital Asset Statistics by Function/Activity (Continued)
Ten Years

	2023	2022	2021	2020
Conservation and Recreation				
Parks				
Number of vehicles	3	3	3	3
Community and Economic Development				
Airpark				
Length of runway in feet	5,000	5,000	5,000	5,000
Number of hangers	8	8	8	7
Number of airplane rental spaces	57	57	57	57
Industrial Park				
Undeveloped acreage	48	48	48	48
Sewer District				
Number of tanks, lifts, and booster stations	41	41	38	38
Water District				
Number of vehicles	17	14	14	15
Number of tanks, lifts, and booster stations	50	50	50	49

Source: *Jefferson County Auditor's Office*

2019	2018	2017	2016	2015	2014
3	3	2	2	2	2
5,000	5,000	5,000	5,000	5,000	5,000
7	6	6	6	6	6
57	57	57	57	57	57
48	48	48	48	48	48
38	38	38	29	29	29
15	15	14	13	13	12
49	49	49	48	48	48

Jefferson County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2023	2022	2021	2020
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	1,845	1,496	1,677	1,381
Number of Exempt Conveyances	1,552	1,827	1,667	1,832
Homestead and Rollback:				
Number of Exemptions Granted	5,622	5,733	5,672	5,938
Total Reduction in Taxes	$5,548,234	$5,561,662	$5,437,199	$5,471,790
Number of Individual Dog Tags Sold	3,604	3,555	3,552	4,463
Total Number of Dog Tags Sold	3,696	3,590	3,609	4,478
Board of Elections				
Number of Registered Voters	45,983	46,675	46,573	48,167
Number of Ballots Cast	20,076	23,214	11,075	33,694
Judicial				
Common Pleas Court				
Number of New Cases Filed	3,323	3,432	3,767	3,604
Probate Court				
Number of New Cases Filed	947	1,035	1,015	838
Juvenile Court				
Number of New Cases Filed	1,047	911	941	727
County Court #1				
Number of New Cases Filed	2,302	2,128	2,756	2,431
County Court #2				
Number of New Cases Filed	1,648	1,666	2,072	1,743
County Court #3				
Number of New Cases Filed	907	1,003	1,585	1,318
Clerk of Courts				
Titles	20,184	20,849	23,011	22,776
Duplicates	1,302	1,419	1,467	1,421
Replacements	3,196	3,026	3,109	2,754
Salvage	117	130	130	184
Public Safety				
Sheriff				
Calls Received	86,157	85,281	93,053	90,906
Investigated Complaints	3,564	2,828	2,597	2,111
Arrests	500	213	234	147
Warrants Served	543	526	587	480
Mileage Traveled	521,617	410,550	386,954	364,441
Sheriff Sales	23	21	22	19
Jail Operation				
Prisoners Booked	1,723	1,762	2,095	1,764
Meals Served	176,051	184,736	204,356	171,307
Juvenile Detention				
Number of Admissions	184	267	287	193
Average Daily Population	16.13	16.13	15.97	9.69
Revenue (Juveniles outside County)	$687,336	$588,381	$379,745	$367,684
911 service				
Logged calls per year	37,475	36,314	38,738	35,269

2019	2018	2017	2016	2015	2014
1,521	1,788	1,754	1,341	1,165	1,200
1,638	1,861	1,827	1,433	1,629	1,922
6,205	6,430	6,434	6,896	7,116	7,221
$5,513,654	$5,452,522	$5,676,734	$5,791,220	$5,839,546	$5,809,924
4,352	4,470	4,609	4,706	4,612	4,567
4,393	4,505	4,644	4,861	4,652	4,637
46,126	48,463	47,833	47,687	45,787	48,303
14,257	25,146	17,737	32,904	21,659	18,952
2,789	2,967	3,228	2,888	3,119	3,434
944	952	937	972	1,063	1,014
920	833	1,122	1,288	1,237	1,206
3,675	3,922	3,842	3,309	3,390	4,020
2,469	2,445	2,639	1,596	1,543	1,605
1,690	1,377	1,217	1,936	1,834	1,408
25,388	25,912	29,744	30,809	31,823	31,014
1,449	1,498	1,597	1,611	1,499	1,588
3,088	3,906	4,267	4,195	4,275	4,403
183	203	331	212	198	241
91,131	68,439	93,489	59,486	57,136	72,484
2,054	2,101	2,133	2,016	1,957	2,135
196	197	197	357	347	376
581	384	384	542	515	608
366,900	411,683	464,965	389,426	386,953	407,524
44	90	145	113	122	151
1,898	2,402	2,599	2,597	2,696	2,362
205,273	176,947	190,497	180,626	184,288	172,578
335	425	493	482	493	502
19.03	19.36	19.60	20.42	19.92	24.99
$497,845	$465,030	$578,772	$659,807	$528,149	$553,050
37,807	43,297	41,998	38,729	34,538	41,807

(Continued)

Jefferson County, Ohio
Operating Indicators by Function/Activity (Continued)
Last Ten Years

	2023	2022	2021	2020
Public Works				
Engineer				
Miles of roads resurfaced (hot / cold mix)	28.61	7.59	8.65	8.42
Miles of roads resurfaced (chip / sealed)	10	22	14.70	14.26
Number of culverts built / replaced / improved	930	932	277	383
Number of Bridges repaired / replaced	0	1	1	5
Number of slips repaired	6	17	22	30
Health				
Department of Developmental Disabilities				
Number of Adults Served	210	194	198	200
Number of Children Served	216	245	237	239
Prevention and Recovery Board				
Total Number Served	4,050	2,411	2,266	2,345
Health Department				
Number of Births	319	331	229	10
Number of Deaths	818	970	1,101	933
Number of Participants in WIC Program	870	942	772	3,170
Number of Immunuzations	975	2,095	10,539	1,327
Human Services				
Jobs and Family Services				
Child Support Collections	$8,265,350	$6,970,943	$8,589,420	$9,121,172
Average Client Count - Food Stamps	5,808	6,322	6,273	6,684
Average Ohio Works First Recipients	298	316	312	290
Average Disability Recipients	0	0	0	0
Average Medicaid Recipients	20,414	14,091	13,881	20,521

Source: *Jefferson County Auditor*

2019	2018	2017	2016	2015	2014
3.85	16.22	23.33	24.31	2.09	10.58
18.01	29.16	30.88	27.89	29.45	21.11
280	180	1,200	812	949	949
5	12	12	9	6	5
20	7	5	4	3	2
202	211	258	178	184	180
169	125	138	130	129	130
2,660	2,660	3,000	3,066	3,133	3,112
12	9	7	5	9	2
867	902	960	333	297	342
3,138	10,956	19,713	19,867	19,887	19,811
1,672	1,456	2,036	2,028	2,016	2,046
$9,243,934	$9,490,117	$9,477,962	$9,794,578	$10,271,892	$10,684,406
11,594	12,451	13,769	14,412	14,612	13,698
640	726	742	855	752	846
0	0	115	116	90	102
19,923	20,302	21,339	21,644	21,414	16,200

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