

Franklin County, Ohio

# Annual Financial Report

*For the Year Ended December 31, 2024*





### **Goodale Park and the Elephant Statue Fountain**

Goodale Park, located in Columbus, Ohio's Victorian Village just north of downtown, is one of the city's oldest and most cherished public parks. Established in 1851 through a land donation by Dr. Lincoln Goodale, it spans 33 acres and is among the oldest U.S. parks created specifically for public recreation.

The park features a pond with fountains, walking paths, a gazebo, playground, tennis courts, and hosts various community events. A standout attraction is the elephant statue fountain near the pond's west side. Created by local sculptor Jack Greaves and installed in 1993, it features two bronze baby elephants playfully spraying water. The fountain symbolizes joy, innocence, and good luck, and honors local children while reflecting Columbus's connection to the zoo and love for elephants.

### **Cover photo submitted by Nate Shipman**

Nate has been an employee of the Franklin County Auditor's office since 2021 and serves as Special Projects Coordinator and Open Government Officer.





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# Message from Auditor Stinziano

As Franklin County's Chief Financial Officer, I remain committed to providing you with ready access to reliable information. The Annual Financial Report is intended to demonstrate governmental accountability to the citizens of Franklin County in a format that is readable and easy to understand.

The Franklin County Popular Annual Financial Report for the year ended December 31, 2024, presents an overview of the County's finances. The Popular Annual Financial Report focuses on governmental activities and is not as detailed as our Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report contains full financial statements and note disclosures for all activities, funds, and component units, prepared in accordance with Generally Accepted Accounting Principles (GAAP). The information presented in the Popular Annual Financial Report has been derived from the 2023 and 2024 Annual Comprehensive Financial Reports, which were audited by the Ohio Auditor of State, with both receiving unmodified "clean" opinions. The schedules shown in the Popular Annual Financial Report are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.



I encourage you to explore <https://www.franklincountyauditor.com/>, where you will find the Popular Annual Financial Report and Annual Comprehensive Financial Report and a wide array of county data including the County's financial position, sources of revenue, a breakdown of the County's spending, debt, and a sample tax bill along with forms and applications. To obtain a copy of the Popular Annual Financial Report or Annual Comprehensive Financial Report please visit the website. To obtain a copy in printed form; contact The Franklin County Auditor's Office, Fiscal Services Division at (614) 525-7520, or write us at 373 South High Street, 21st Floor, Columbus, Ohio 43215-6310. Questions regarding the Franklin County Auditor's Office and this report can be directed to Auditor Michael Stinziano, 373 S. High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215, [auditorstinziano@franklincountyohio.gov](mailto:auditorstinziano@franklincountyohio.gov), or 614-525-HOME (4663).

Sincerely,

A handwritten signature in blue ink that reads "M Stinziano". The signature is fluid and cursive, with the first name "Michael" being more prominent than the last name.

Michael Stinziano  
Franklin County Auditor

# Government Finance Officers Association Awards

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last twenty-nine years (fiscal years ended 1995-2023). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

Franklin County's Annual Comprehensive Financial Report for the year ended 2023, from which information on pages 5, 6, 7, 8 and 13 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. Such Annual Comprehensive Financial 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. Franklin County has received a Certificate of Achievement for the last forty-one years (fiscal years ended 1983-2023). We believe our Annual Comprehensive Financial Report continues to conform to the Certificate of Achievement program requirements and we are submitting our Annual Comprehensive Financial Report for the current year to the GFOA.



Government Finance Officers Association

## Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Franklin County  
Ohio**

For its **Annual Comprehensive  
Financial Report**  
For the Fiscal Year Ended

December 31, 2023

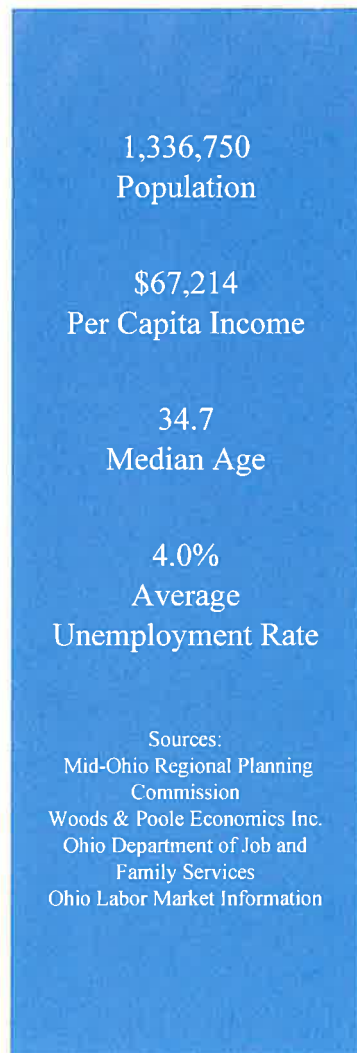
*Christopher P. Morrell*

Executive Director/CEO

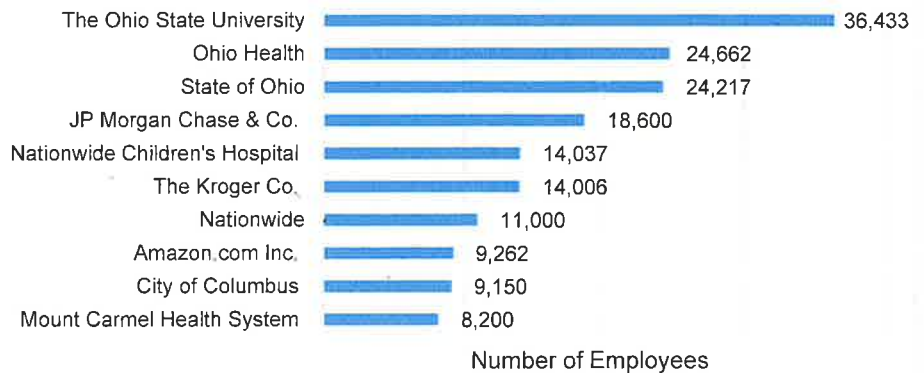


# Franklin County Fast Facts

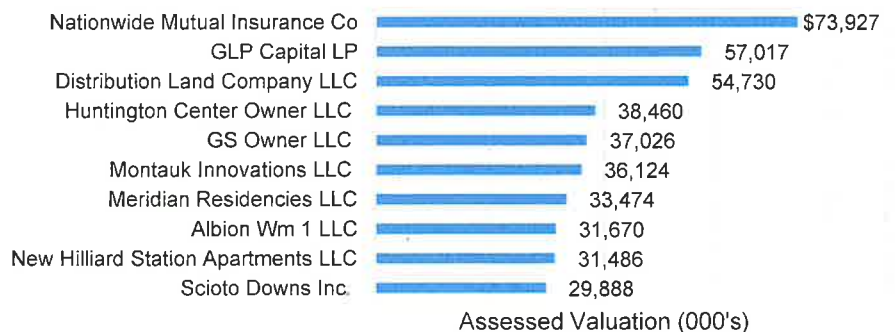
Franklin County was established in 1803 and is named after Benjamin Franklin. It occupies an area of 544 square miles. Columbus, which boasts the largest population in the state, is its County seat.



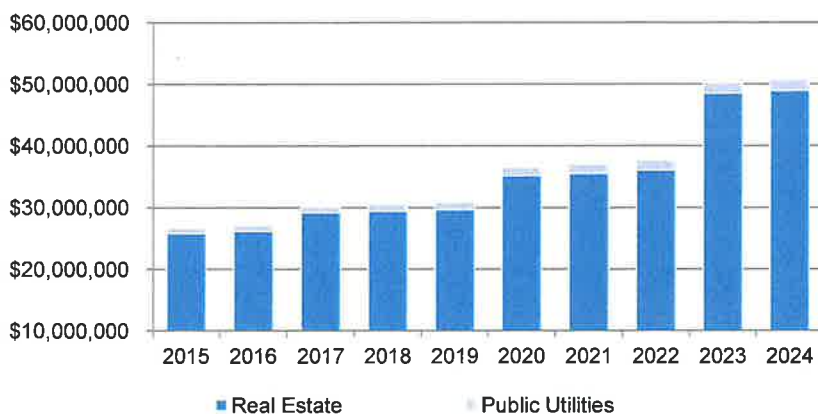
## Top 10 Employers



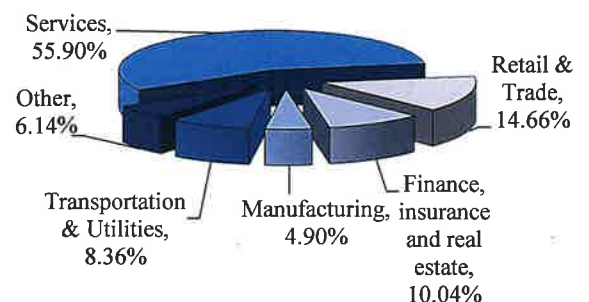
## Principal Property Taxpayers Real Estate



## Assessed Value of Taxable Property (000's omitted)



## Business Sectors



# Economic Outlook & Benchmarks

Franklin County is located in central Ohio, within 500 miles of half the nation's population. Columbus, the largest city in the County, serves as the state capital and the county seat. The County's largest employers represent government, education, retail trade, finance, and health care.

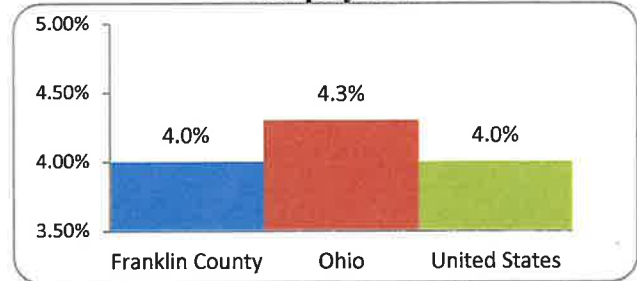
The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate increased from 3.1 percent to 4.0 percent in 2024 as a result of a general economic downturn. The County's unemployment rate is lower than the state average and equal to the national average.

Nationwide and Ohio Health have located their corporate headquarters and home offices in Franklin County. Other large employers include the Kroger Co., Amazon, Nationwide Children's Hospital, State of Ohio, JP Morgan Chase, and The Ohio State University.

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2024 educational attainment data published by the U. S. Census Bureau (the most recent data available), 91.2 percent of County residents' ages 25 and older have graduated from high school, and 42.0 percent have completed four or more years of college.

The total value of new construction was \$1.9 billion in 2024. In comparison, 2023 total new construction was \$1.3 billion. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2023 resulted in an increase in real property tax values. The next reappraisal will be performed in 2029.

2024 Unemployment Rate



## County Comparisons

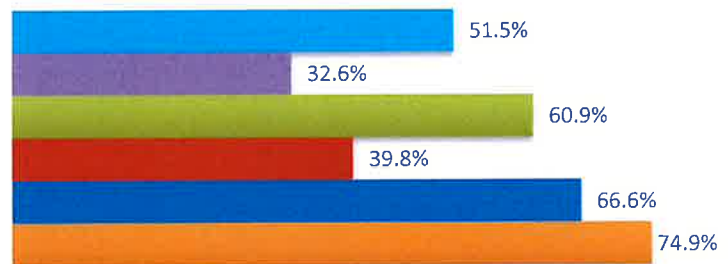
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county Annual Financial Reports, focusing on governmental activities as reported in the government-wide statements of net position and statements of activities.

### Statistics

County	Seat	Population
Franklin	Columbus	1,336,750
Cuyahoga	Cleveland	1,233,088
Hamilton	Cincinnati	827,058
Montgomery	Dayton	533,796
Lucas	Toledo	425,484
Summit	Akron	535,733

### Net Position as a Percentage of Expenses

This ratio illustrates each county's ability to support operations without considering operating revenue.



### Revenues per Capita\*

This indicator is derived by dividing the county's population into total revenues of the governmental activities.



### Expenses per Capita\*

This indicator is derived by dividing the county's population into total expenses of the governmental activities.



\*per capita – by or for each individual person

# County Financial Position

The County's financial statements separate governmental activities, which are mainly funded by taxes and intergovernmental revenues (such as entitlements, shared revenues, and grants) from business-type activities, which are funded through user fees and service charges. This report focuses solely on the County's governmental activities. For information on business-type activities and component units, please refer to the County's Annual Comprehensive Financial Report.

**Assets** represent financial resources that provide future benefits to the County.

- Cash and investments include all cash, investments, and demand deposits, whether held in the County Treasurer's investment pool or in external bank accounts.
- Property taxes receivable consists of delinquent real property and public utility taxes outstanding as of the last settlement date (net of any allowances for uncollectible amounts), as well as real property and public utility taxes that were measurable at year-end and have an enforceable claim.
- Capital assets include land, buildings and improvements, roads, bridges, equipment, and construction in progress, and are reported net of accumulated depreciation.

**Deferred outflows of resources** reflect the use of County resources that apply to future periods. These are primarily related to pension costs.

**Liabilities** represent financial obligations that place a burden on the County.

- Unearned revenue refers to grant funds received before the eligibility requirements have been met.
- Long-term debt includes bonds, notes, and loans that are repaid over multiple years, along with lease obligations.
- Other long-term liabilities consist of items such as compensated absences (e.g., unused vacation), workers' compensation liabilities, and net pension liability.

**Deferred inflows of resources** represent revenues that are not yet available and relate to a future period, such as property taxes levied in the current year to fund next year's operations.

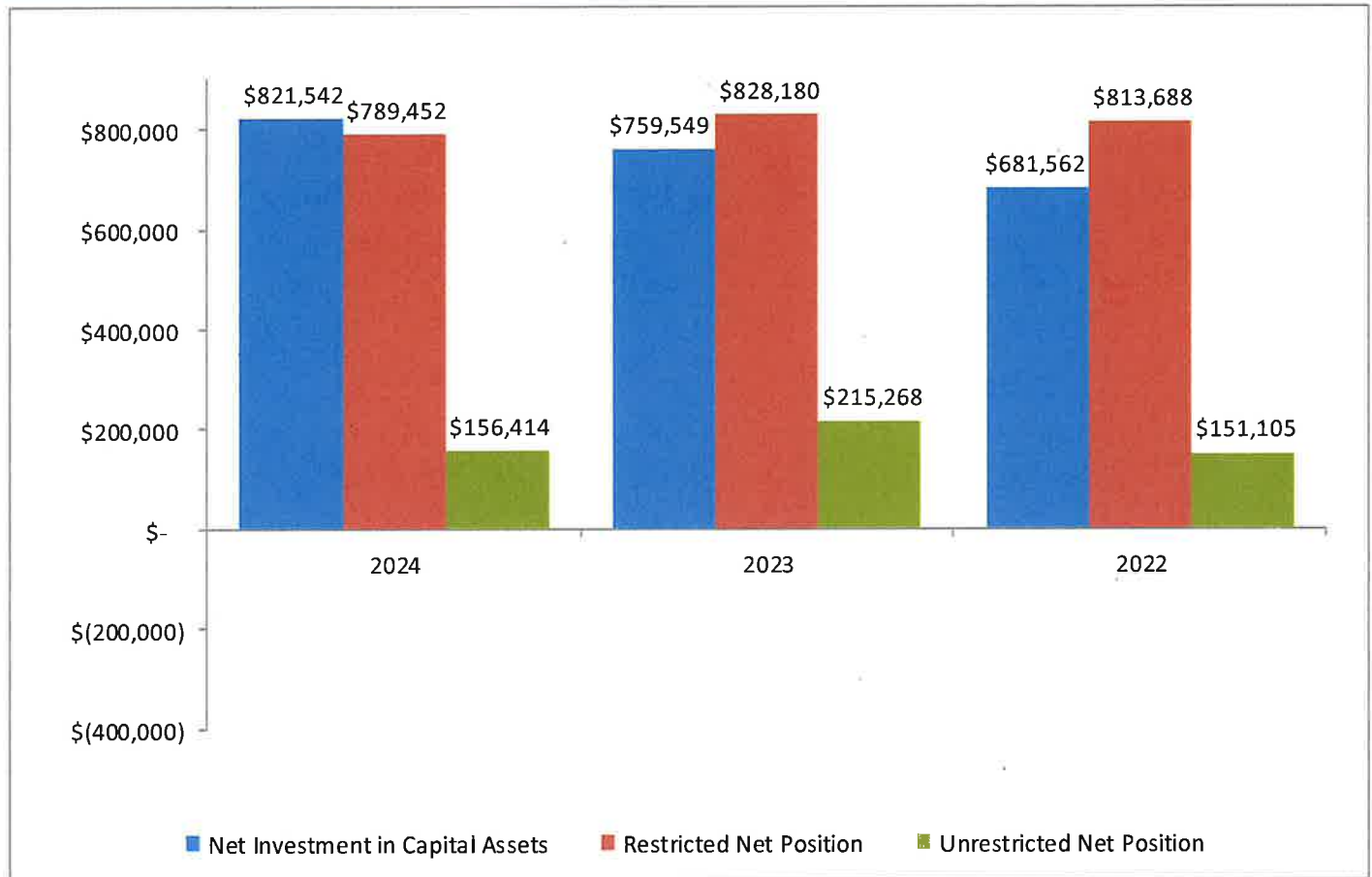
## Net Position Governmental Activities (Amounts in 000's)

	2024	2023	2022
Cash and investments	\$ 1,375,744	\$ 1,555,357	\$ 1,519,628
Property taxes receivable, net	547,203	518,490	510,299
Other assets	291,985	269,223	343,707
Capital assets, net	1,264,127	1,222,508	1,149,462
Total assets	3,479,059	3,565,578	3,523,096
Deferred outflows of resources	285,819	365,031	123,714
Accounts payable and other liabilities	128,106	131,652	124,999
Unearned revenue	41,551	134,380	204,326
Long-term debt	446,749	474,898	481,272
Other long-term liabilities	812,118	841,716	306,595
Total liabilities	1,428,524	1,582,646	1,117,192
Deferred inflows of resources	568,946	544,966	883,263
Net Investment in capital assets	821,542	759,549	681,562
Restricted	789,452	828,180	813,688
Unrestricted (deficit)	156,414	215,268	151,105
Total net position	\$ 1,767,408	\$ 1,802,997	\$ 1,646,355



# Financial Analysis

## Net Position Governmental Activities (Amounts in 000'S)



**Net position** reflects the County's overall financial standing and is calculated as the difference between its assets and deferred outflows, and its liabilities and deferred inflows.

**Net investment in capital assets** includes the County's capital assets (such as land, buildings, roads and equipment), minus accumulated depreciation, and further reduced by any outstanding debt used to acquire, build, or improve those assets. A significant portion of the County's net position, totaling \$821.5 million, represents its investment in capital assets. While this amount is shown net of related debt it's important to note that the capital assets themselves cannot be used to repay the debt, repayment must come from other funding sources. For more details on the County's long-term debt, refer to the *Long-term Activity* section.

**Restricted net position** refers to resources that are limited in use, either by County legislation or by external requirements from creditors, grantors, or laws and regulations of other governments. For 2024, \$789.5 million is classified as restricted. These resources are subject to limitations that govern how they can be used.

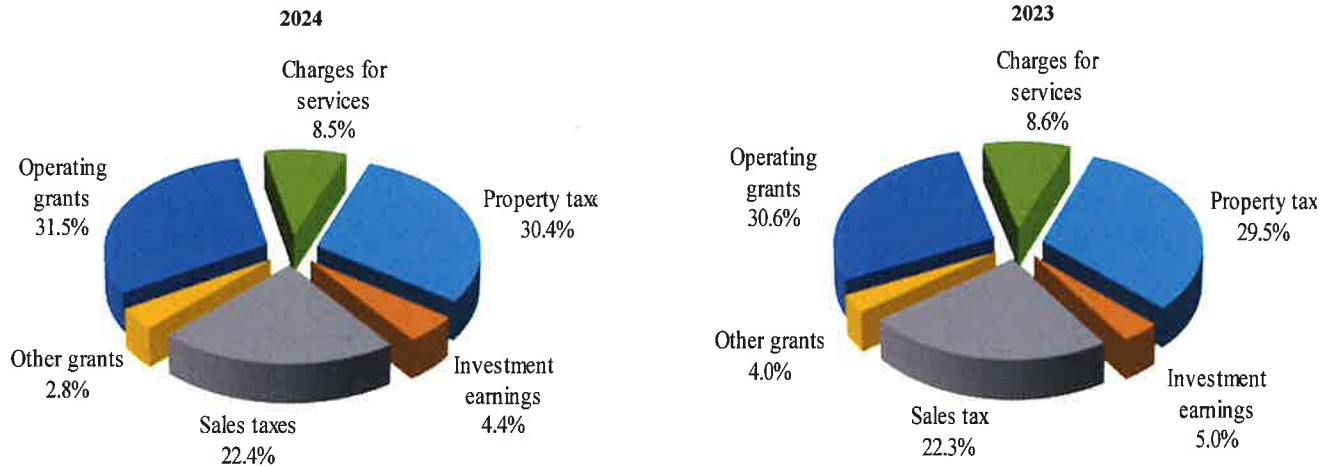
**Unrestricted net position** represents resources that are not subject to any restrictions and can be used to meet the County's ongoing financial obligations to its citizens, employees, and creditors. The remaining \$156.4 million is considered unrestricted.

When evaluated over time, net position can be a helpful measure of the County's overall financial health. As of the end of 2024, the County's assets and deferred outflows exceeded its liabilities and deferred inflows by \$1.767 billion in governmental activities. This represents a decrease of \$35.6 million, or 1.97%, compared to 2023.

# Dollars In...

The revenues presented here are reported as governmental activities in the 2024 Annual Comprehensive Financial Report's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The pie chart depicts revenues by source as a percent of the total revenue. The table summarizes revenues by source for governmental activities over the past five years.

## Revenues by Source - Governmental Activities



(Amounts in 000's)

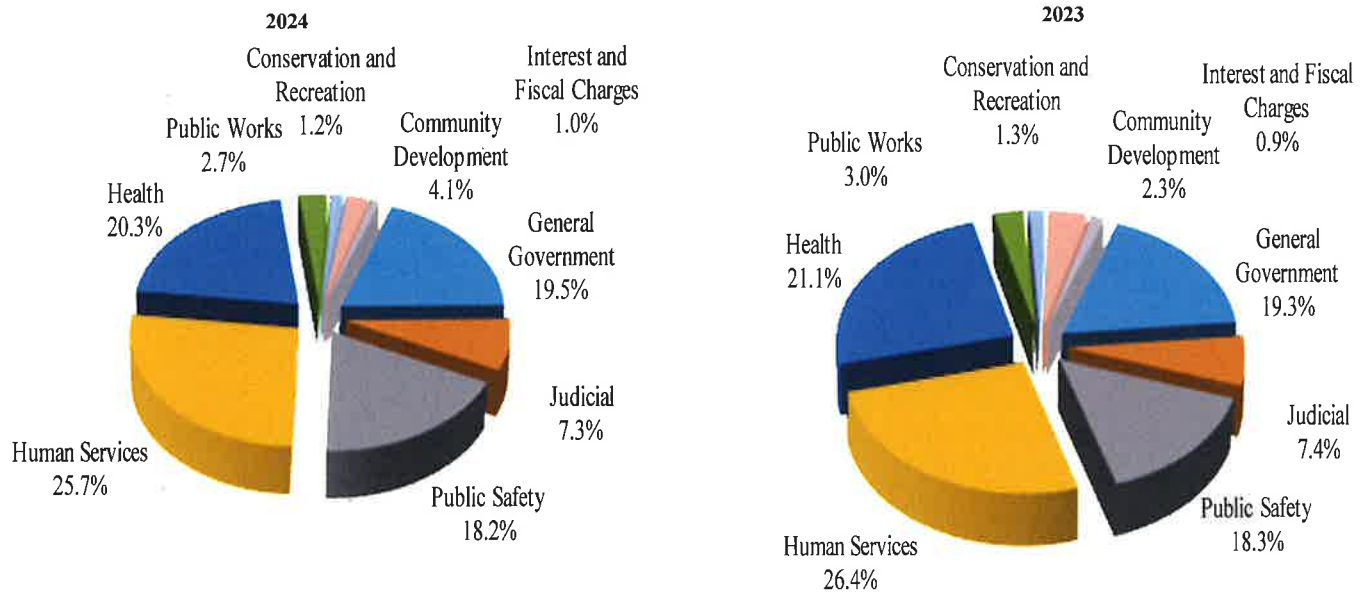
	2024	2023	2022	2021	2020
Property taxes	\$ 549,320	\$ 533,004	\$ 527,669	\$ 496,620	\$ 470,225
Sales taxes	405,181	403,126	395,690	366,616	310,481
Operating grants	569,282	553,607	474,271	459,983	410,828
Charges for services	153,037	155,517	157,439	138,297	130,778
Investment earnings	78,946	90,410	(60,939)	(10,543)	30,687
Capital and other grants	50,189	71,054	52,719	45,167	39,616
Total	<u>\$ 1,805,955</u>	<u>\$ 1,806,718</u>	<u>\$ 1,546,849</u>	<u>\$ 1,496,140</u>	<u>\$ 1,392,615</u>

From 2023 to 2024, property taxes increased by \$16.3 million. Sales taxes increased by \$2.1 million. Operating grants increased by \$15.7 million due to variances in federal funding. Capital and other grants, also based on funding, decreased by \$20.9 million. Capital grants differ from operating grants in that they are exclusively used to purchase or acquire capital assets. Charges for services decreased by \$2.5 million. Revenues, as a whole, decreased by \$0.8 million from 2023 to 2024.

# Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart below depicts expenses by function as a percent of total expenses for the year ended December 31, 2024. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function for governmental activities over the past five years.

**Expenses by Function- Governmental Activities**



(Amounts in 000's)

	2024	2023	2022	2021	2020
Health	\$ 372,820	\$ 347,368	\$ 333,817	\$ 302,373	\$ 313,037
Human Services	472,548	434,695	349,287	268,155	377,403
Public Safety	334,348	301,469	204,175	135,046	254,590
General Government	358,325	318,239	241,690	172,919	177,194
Judicial	133,076	121,736	87,562	61,313	103,141
Public Works	49,030	48,892	40,767	30,679	44,757
Other	115,071	74,752	87,558	72,318	74,681
<b>Total</b>	<b>\$ 1,835,218</b>	<b>\$ 1,647,151</b>	<b>\$ 1,344,856</b>	<b>\$ 1,042,803</b>	<b>\$ 1,344,803</b>

\*Conservation and Recreation, Interest and Charges, and Community Development functions account for the expenditures labeled as "other".

Expenses for health, human services, public safety, general government, judicial and public works increased from 2023 to 2024 to correspond with the increased demand for services.

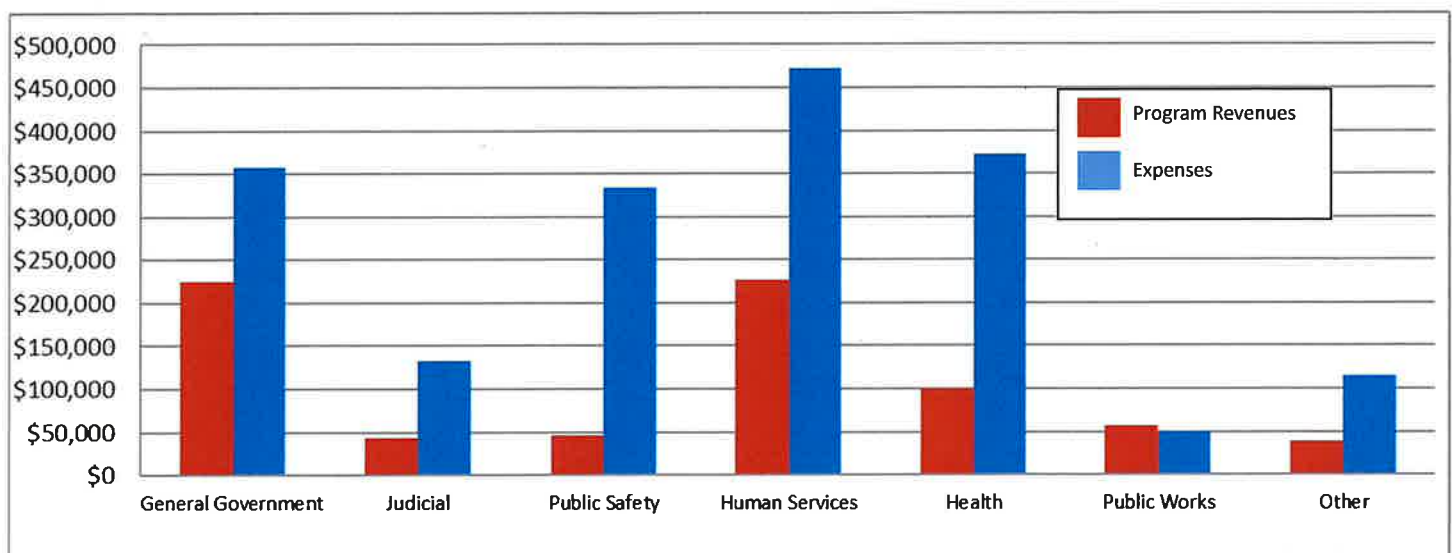


# County Programs

The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, and road and bridge maintenance. The County also operates two public parking garages and several water supply and sewage treatment systems.

The chart below presents a comparison between direct expense and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All other revenues are considered general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

**Expenses and Program Revenues – Governmental Activities**  
(Amounts in 000's)



Operating and capital grants received from other governmental entities are often restricted for specific purposes. During 2024, the County recorded \$569.3 million in operating grants and \$15.2 million in capital grants combined, this is 32.4% of total governmental revenues. The major recipients of operating grants were the Children Services Board (\$72.8 million), Public Assistance (\$119.3 million), ADAMH Board (\$30.3 million) and the Board of Developmental Disabilities (\$44.5 million).

Direct charges to users of governmental services, another type of program revenue, made up \$153.0 million or 8.5% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

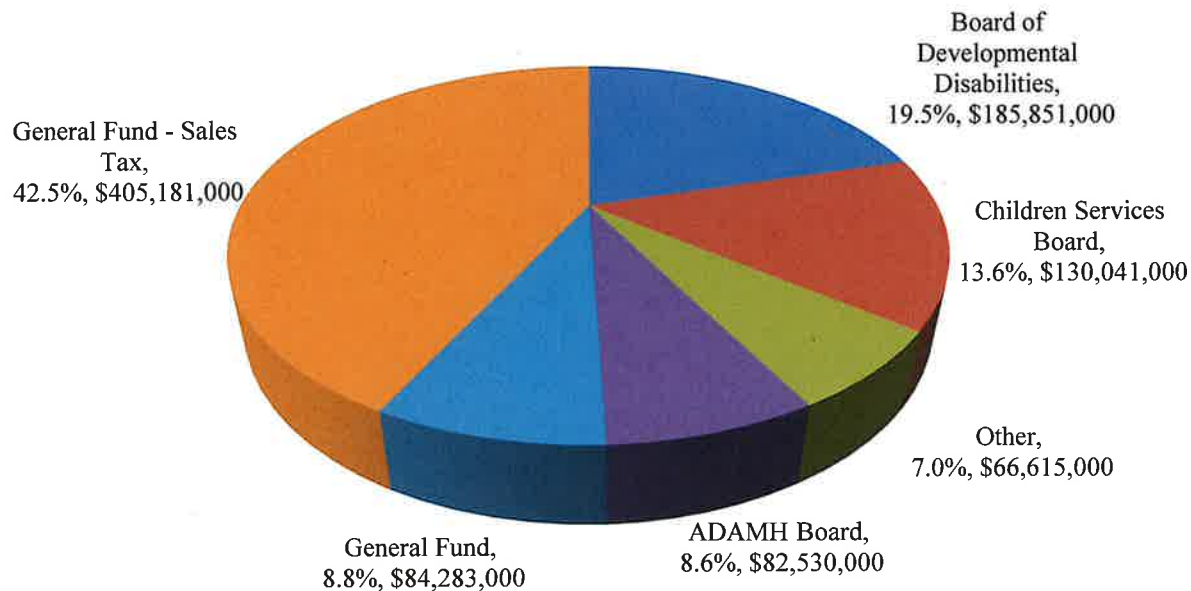
On the expense side, the largest activity in 2024 was human services, accounting for \$472.5 million or 25.8% of the total expenses for governmental activities. The major provider of human services activities is Job and Family Services. Other major providers of health activities are Board of Developmental Disabilities and the ADAMH Board. The health services program accounted for \$372.8 million or 20.3% of total governmental expenses.

The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2024, the total general government expenses were \$358.3 million or 19.5% of the County's total governmental expenses.

# Taxes

During 2024, the General Fund and County agencies received \$954.5 million in tax revenues. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax. The General Fund is the primary operating fund of the County and is available for any purpose as permitted by state law.

**Taxes \$954,501,000**



Property tax revenue accounted for \$549.3 million or 30.4% of total revenues for governmental activities. Property tax revenues increased by \$16.3 million compared to 2023. A contributing factor was an increase in property tax values and development in the County. The major recipient of property tax revenues is the Board of Developmental Disabilities, the Children Services Board, the ADAMH Board, and the General Fund. Another major component of general revenues is sales tax, which totaled \$405.2 million. This reflects an increase of \$2.1 million compared to the prior year. During 2024, the 7.5% sales tax collected by the State on sales made in Franklin County was split as follows: 5.75% for the State of Ohio; 1.25% for the County General Fund; and 0.5% for the Central Ohio Transit Authority (COTA).

## Real Estate Taxes\* on a \$100,000 Owner-Occupied Home or a Business City of Columbus / Columbus School District

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,117.66	\$ 1,819.68
Board of Developmental Disabilities	128.47	177.08
Children Services	110.16	147.49
City of Columbus	109.90	109.90
Columbus Public Library	86.98	116.58
ADAMH Board	56.46	75.32
County General Fund	51.45	51.45
Office on Aging	32.14	44.27
Metro Parks	19.58	25.84
Zoological Park	12.80	18.97
Columbus State	11.20	11.20
<b>Total</b>	<b>\$1,736.80</b>	<b>\$2,597.78</b>

\*Taxes based on 2024 rates, to be distributed in 2025

# Major Initiatives

The County has undertaken projects for construction of key community assets, including:

Several infrastructure improvements were substantially completed in 2024, including Clouse Road Drainage Improvements, Alkire Road at Demorest Road Storm Sewer Replacement, Norwich Township Safety Services Site Improvements, Reese Road Bridge over Big Walnut Creek bridge replacement, and Alton & Darby Creek Road Bridge over Clover Groff Ditch.

The Engineer's Office completed the Franklin County Resurfacing and Franklin County Township Resurfacing programs. The Engineer's Office also administered the traffic signal maintenance program and the guardrail maintenance program. The Drainage Engineer's Office completed the Cooke Tri-County Ditch project in the northeast part of Franklin County.

Several infrastructure improvements anticipate to be substantially completed in 2025 include Old Haughn Road over Holton Run, Leppert Road widening, Norwich Township Safety Services Site Improvements, Beach Road Bridge over Big Darby Creek bridge repair, Eiterman Road Bridge over South Fork Indian Run bridge repair, Case Road Area Storm Sewer Replacement, Cleveland Avenue (Huy Road to Cooke Road) Improvements, Cleveland Avenue (Piedmont Road to East Dunedin Road) Improvements, Renner Road Improvements, Harrisburg-Georgesville Road over Big Darby Creek, and West North Broadway over Olentangy River. The Drainage Engineer's Office is anticipated to complete the Darling Road Drainage project, Bevelhymer Ditch Improvements, Brobst Park Drainage Outlet, Woodrow Ditch, Cosgray and Faust Ditch Improvements, and Zuber Road Plum Run Drainage Section 1.



To address the needs of the Board of Elections for the 2024 General Election, the County added 6,056 square feet to the Early Voting space and 3,090 square feet of new Operations space to be used for staging, preparation, and maintenance of the poll books. The new construction included drywall, paint, flooring, ceiling with sound attenuation panels in the early voting spaces, lighting, access controls, security cameras, building automation, and security film on the storefront. As part of environmental stewardship on this project, four EV chargers were installed for use by the public and to support County fleet vehicles.

The continuation phase of the James A. Karnes Corrections Center was substantially completed in 2024. The 167,000 square foot addition, intended for female inmates, places emphasis on gender-responsive and trauma-informed design, acknowledging the emotional and psychological differences between male and female inmates. The housing units provide flexible collaboration and program space that can be used for physical exercise, group therapy, or expression-through-art. Murals and calming accent colors are carried over in the design from the Initial Phase. Female-specific details such as hair-washing sinks and larger mirrors are present in many of the housing units. There is an emphasis on creating a normative environment throughout the new spaces.



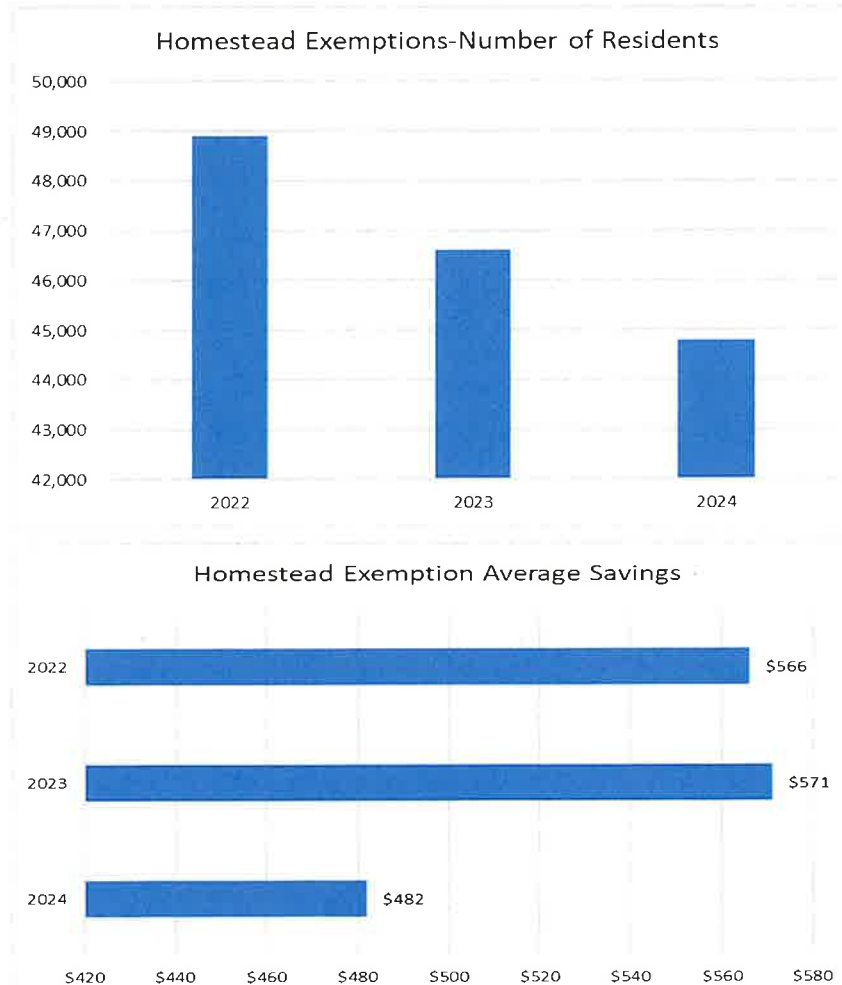


# Major Initiatives

For ease of access by residents, an existing meeting room close to the County’s main entrance on the lobby level of the Michael J. Dorrian Building, 369 S. High St., was selected to be converted and renovated for use as a One Door location in the downtown complex. One Door is a transformative initiative designed to streamline access to essential Health and Human Service resources, as well as promotes economic mobility, improves communication across agencies, and is grounded in measurable outcomes. The One Door location opened to the public in January 2025.

The Franklin County Crisis Care Center, which is scheduled to open in the summer of 2025, will be the central and preferred destination in Franklin County for adult mental health and addiction crisis needs. The facility will provide a safe and secure location offering a full array of services with integrated peer support at all levels. Most importantly, the crisis center will provide a no-wrong-door approach to ensure any adult arriving at the facility receives services. This new resource is intended to benefit individuals in crisis and their families as well as the hospitals and first responders.

In 2024, the Franklin County Auditor’s Office continued to promote the Homestead Tax Exemption. The Homestead Exemption provides a reduction in property taxes to qualified senior or disabled citizens on the dwelling that is that individual’s principal place of residence and up to one acre of land of which an eligible individual is an owner. However, stagnation in the legal income limit since it’s reintroduction in 2013 has reduced the number of older adult homeowners who qualify annually even as our population ages. The number of new applicants received annually over the past several years has dropped following the reintroduction of the income requirement, as well as many of Franklin County’s grandfathered applicants may have either recently moved or passed away. In addition, increasing property values combined with a frozen value of the deductions means that the exemption covers a smaller portion of the overall value and the cash value decreases as property tax rates are equalized down. The Franklin County’s Auditor’s Office supports several legislative proposals to modernize the Homestead Tax Exemption, so that it can truly meet the needs of older and disabled homeowners by increasing both the income eligibility threshold and value of the deduction. The 44,797 enrolled county residents saved \$20 million in 2024. The average savings to someone who qualifies for this break is around \$482 annually.



# Long-term Activity

**Capital assets** - The amount reported in the financial statements for governmental activity capital assets increased from \$1,222.5 billion to \$1,264.1 billion, a net increase of \$41.6 million in calendar year 2024. The increase primarily involved construction projects: Public Safety Center, Facility Renovations, Corrections Center, and Crisis Center. The investment in capital assets for governmental activities on December 31, 2024, and 2023, net of accumulated depreciation, is shown in the table to the right.

**Long-term debt** – Special obligation debt is guaranteed repayment solely from the revenues generated by specific generating sources or projects associated with the purpose of the special obligation debt. In contract general obligation debt is backed by the full faith and credit of the County to

use legally available resources with the belief that the County will be able to pay the obligation through taxation or revenue. Assets are usually not used as collateral for general obligation debt. Since 1993, the County has enjoyed a “triple A” credit rating, the highest rating possible, from both Moody’s Investor Service and Standard and Poor’s. Such obligations are judged to be of highest quality and subject to very low credit risk. This gives the County very favorable credit terms, which allows the County to borrow money more cheaply. The County’s rating is based on the County’s financial management and debt burden, and the strength of the local economy. All the County’s debt is unvoted and within legal debt limitations. The table below shows the changes in long term debt serviced by governmental activities during 2024.

(Amounts in 000’s)

	2024	2023
Land	\$ 80,208	\$ 76,882
Land lease	4,789	4,789
Construction in progress	113,667	453,015
Buildings and improvements	763,248	408,703
Lease buildings	21,846	22,111
Infrastructure	221,524	197,761
Machinery and equipment	35,979	31,119
Lease machinery and equipment	176	225
Subscription based IT arrangements	22,690	27,903
	<u>\$1,264,127</u>	<u>\$1,122,508</u>

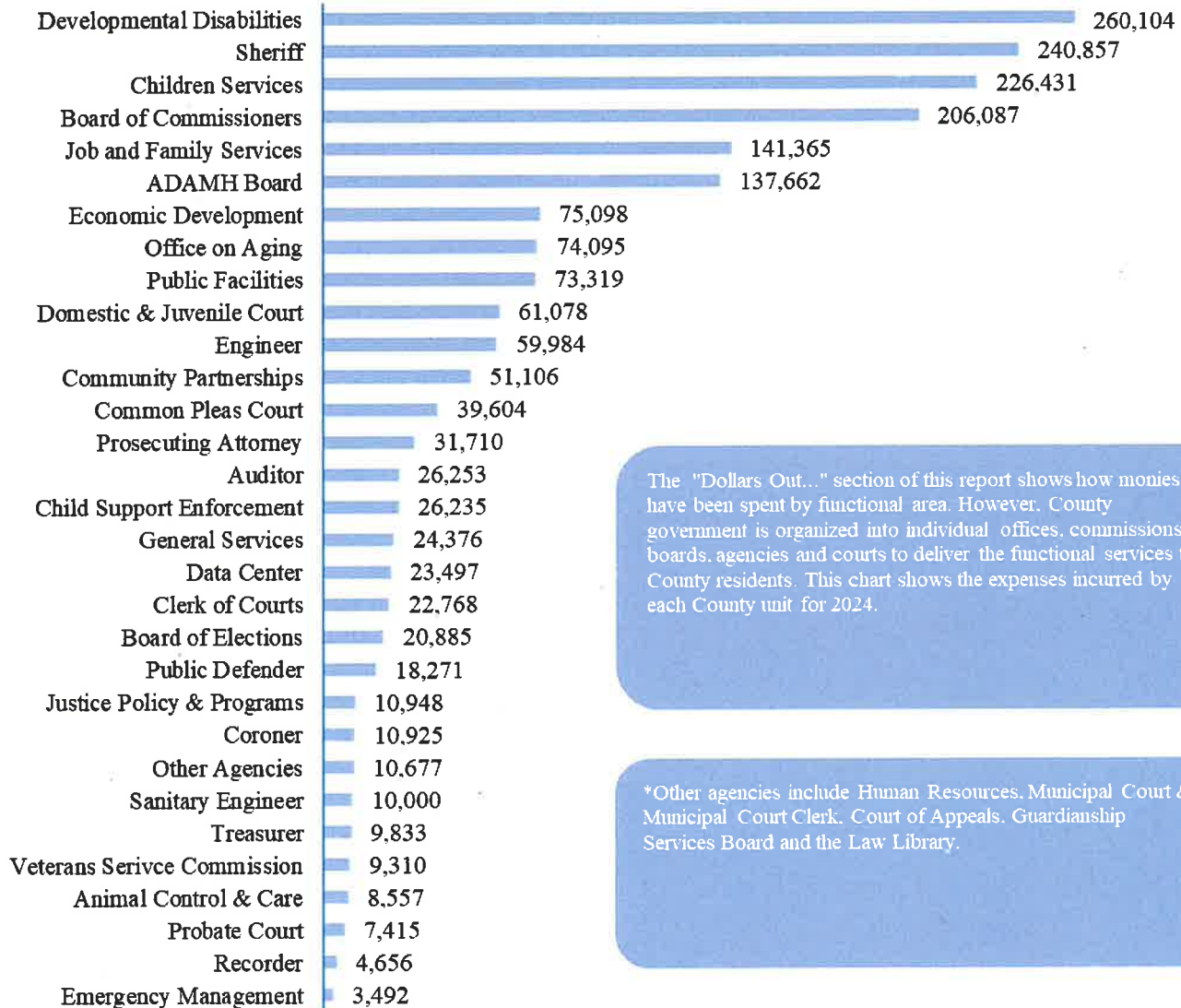
(Amounts in 000’s)

Long-term Debt	Beginning	Additions	Reductions	Ending
General obligation bonds and notes:				
Series 2013 Energy Conservation	\$ 2,975	-	(592)	\$ 2,383
Series 2015 Refunding	63,235	-	-	63,235
Series 2016 Refunding	6,015	-	(1,090)	4,925
Series 2016 Board of Elections Facility	5,800	-	(610)	5,190
Series 2019 Refunding	5,430	-	(860)	4,570
Series 2021A Refunding	29,250	-	(2,235)	27,015
Series 2021B Refunding	38,825	-	(11,780)	27,045
	<u>151,530</u>	<u>-</u>	<u>(17,167)</u>	<u>134,363</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds	14,835	-	(1,315)	13,520
Series 2018 Sales Tax Revenue Bonds	206,095	-	(4,475)	201,620
OPWC loans	2,754	1,672	(537)	3,889
	<u>223,684</u>	<u>1,672</u>	<u>(6,327)</u>	<u>219,029</u>
Unamortized bond premiums	41,397	-	(3,052)	38,345
Lease liability - financed purchase	13,314	-	(1,442)	11,872
Lease liability – lease assets	26,648	3,185	(3,408)	26,425
Subscription liability - IT arrangements	18,325	6,989	(8,599)	16,715
	<u>99,684</u>	<u>10,174</u>	<u>(16,501)</u>	<u>93,357</u>
Total	<u>\$ 474,898</u>	<u>\$ 11,846</u>	<u>\$ (39,995)</u>	<u>\$ 446,749</u>

# County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds and proprietary funds (Sanitary Engineer and Parking Facilities) as presented in the County's 2024 Annual Comprehensive Financial Report. Proprietary funds are for business-like activities that charge for services provided to the public to recover the cost of those services provided. The amount shown for the Board of Commissioners includes debt service.

(Amounts in 000's)



The "Dollars Out..." section of this report shows how monies have been spent by functional area. However, County government is organized into individual offices, commissions, boards, agencies and courts to deliver the functional services to County residents. This chart shows the expenses incurred by each County unit for 2024.

\*Other agencies include Human Resources, Municipal Court & Municipal Court Clerk, Court of Appeals, Guardianship Services Board and the Law Library.



# County Government Working For You

## County Agencies, Boards, Offices

ADAMH Board	(614) 224-1057
Animal Care & Control	(614) 525-3647
Auditor	(614) 525-4663
Board of Commissioners	(614) 525-3322
Board of Elections	(614) 525-3100
Child Support Enforcement	(614) 525-3275
Children Services	(614) 275-2571
Clerk of Courts	(614) 525-3600
Coroner	(614) 525-5290
Data Center	(614) 525-3208
Developmental Disabilities	(614) 475-6440
Economic Development & Planning	(614) 525-3095
Emergency Management	(614) 794-0213
Engineer	(614) 525-3030
Fleet Management	(614) 525-3412
Guardianship Services	(614) 525-2279
Human Resources	(614) 525-6224
Job & Family Services	(844) 640-6446
Justice Policy & Programs	(614) 525-5577
Law Library	(614) 525-4971
Municipal Court Clerk	(614) 645-8186
Office on Aging	(614) 525-5230
Prosecuting Attorney	(614) 525-3555
Public Defender	(614) 525-3194
Public Facilities Management	(614) 525-3800
Purchasing	(614) 525-3750
Recorder	(614) 525-3930
Sanitary Engineer	(614) 525-3940
Sheriff	(614) 525-3333
Treasurer	(614) 525-3438
Veterans Service Commission	(614) 525-2500

## Elected Officials as of December 31, 2024

<b>Auditor</b>	Michael Stinziano
<b>Board of Commissioners</b>	Kevin Boyce Erica C. Crawley John O'Grady
<b>Clerk of Courts</b>	Maryellen O'Shaughnessy
<b>Coroner</b>	Nathaniel Overmire, DO.
<b>Engineer</b>	Brad Foster
<b>Prosecuting Attorney</b>	Gary Tyack
<b>Recorder</b>	Daniel O'Connor
<b>Sheriff</b>	Dallas Baldwin
<b>Treasurer</b>	Cheryl Brooks Sullivan
<b>Court of Appeals Tenth District (614) 525-3580</b>	Laurel Beatty Blunt Kristin Boggs Julia L. Dorrian Carly Edelstein Terri Jamison David J. Leland Michael C. Mentel Betsy Luper Schuster
<b>Common Pleas Court General Division (614) 525-3453</b>	Carl Aveni Christopher Brown Jeffrey Brown Kimberly J. Brown Kimberly Cocroft Dan Hawkins Michael J. Holbrook Julie M. Lynch Stephen L. McIntosh Andy Miller Sheryl Munson Andria Noble Jaiza N. Page Karen Phipps Mark Serrott Bill Sperlazza David Young
<b>Common Pleas Court Domestic Relations/ Juvenile Division (614) 525-3628</b>	James W. Brown Kim A. Browne Elizabeth Gill Monica Hawkins George W. Leach Douglas Nobles Lasheyl Stroud
<b>Common Pleas Court Probate Division (614) 525-3894</b>	Jeffrey D. Mackey