



Delaware County, Ohio Annual Comprehensive Financial Report

For the Year Ended December 31, 2023





Introductory Section





Delaware County, Ohio

Annual Comprehensive Financial Report For the Year Ended December 31, 2023

George Kaitsa

Delaware County Auditor

Prepared by the Delaware County Auditor's Office

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Delaware County, Ohio
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2023
 Table of Contents

I. INTRODUCTORY SECTION

Title Page	i
Table of Contents	ii
Letter of Transmittal	v
Elected Officials.....	xi
GFOA Certificate of Achievement	xii
Page is Intentionally Left Blank.....	xiii
Organizational Chart.....	xiv

II. FINANCIAL SECTION

Independent Auditor’s Report.....	1
Basic Financial Statements	
Management’s Discussion and Analysis.....	5
Government-Wide Financial Statements	
Statement of Net Position	24
Statement of Activities.....	26
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	28
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	32
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	34
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	36
American Rescue Plan Fund.....	37
Developmental Disabilities Fund.....	38
Statement of Fund Net Position - Proprietary Funds	39
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	40
Statement of Cash Flows - Proprietary Funds.....	41
Statement of Fiduciary Net Position	43
Statement of Changes in Fiduciary Net Position	44
Notes to the Basic Financial Statements	45

Delaware County, Ohio
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2023
Table of Contents (continued)

Required Supplementary Information	
Schedule of the County’s Proportionate Share of the Net Pension Liability/Asset.....	115
Schedule of County Pension Contributions.....	117
Schedule of the County’s Proportionate Share of the Net OPEB Liability/Net OPEB Asset.....	119
Schedule of County Contributions	121
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions.....	123
Combining Balance Sheet - Nonmajor Governmental Funds.....	127
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	137
Combining Statements - Nonmajor Enterprise Funds	
Fund Descriptions.....	146
Combining Statement of Fund Net Position - Nonmajor Enterprise Funds	147
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds.....	148
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	149
Combining Statements - Fiduciary Funds	
Fund Descriptions.....	150
Combining Statement of Fiduciary Net Position	151
Combining Statement of Changes in Fiduciary Net Position	152
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes	
in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	153
Major Funds	154
Nonmajor Funds	166
III. STATISTICAL SECTION	
Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10

Delaware County, Ohio
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2023
Table of Contents (continued)

Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S16
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years	S22
Principal Property Taxpayers - Current Year and Nine Years Ago	S23
Taxable Sales by Category - Last Ten Years	S24
Number of Sewer Customers and Direct Rate - Last Ten Years	S26
Ratio of General Bonded Debt Outstanding - Last Ten Years	S27
Ratio of Outstanding Debt by Type - Last Ten Years	S28
Revenue Bond Coverage - Last Ten Years	S30
Special Assessment Bond Coverage - Last Ten Years	S32
Computation of Legal Debt Margin - Last Ten Years	S34
Pledged Revenue Coverage Governmental Revenue Bonds – Last Nine Years.....	S38
Demographic and Economic Statistics - Last Ten Years	S40
Principal Employers - Current Year and Nine Years Ago	S41
Operating Indicators by Program/Department - Last Ten Years	S42
County Government Employees by Program/Department - Last Ten Years	S48
Capital Asset Statistics by Program/Department - Last Ten Years	S50



George Kaitsa Delaware County Auditor

June 24, 2024

To: The Citizens of Delaware County and
The Board of County Commissioners:
The Honorable Jeff Benton, President
The Honorable Gary Merrill, Vice President
The Honorable Barb Lewis, Member

The Annual Comprehensive Financial Report for Delaware County for the year ended December 31, 2023, is hereby submitted. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that has been established. Such controls are designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation. In addition, the evaluation of costs and benefits require estimates and judgments to be made by management.

Included in this report, at the front of the financial section, is an unmodified opinion on Delaware County's financial statements for the year ended December 31, 2023, rendered by Rea & Associates, Inc. This Independent Auditor's Report provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

145 North Union Street, Delaware, OH 43015
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Delaware County, Ohio

DELAWARE COUNTY PROFILE

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area near Philadelphia. The County encompasses nineteen townships and ten municipalities, of which the City of Delaware is the largest. Located directly north of Columbus, the County comprises an area of four hundred fifty-nine square miles. An estimated population of over six million people reside within a one hundred- mile radius.

Delaware County continues to be one of the fastest growing counties in the State of Ohio, as well as, in the United States with projections for continued growth. The population of the County has increased 22.9 percent from 174,214 in the 2010 census to 214,124 in the 2020 census. The estimated population in 2023 was 231,636. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents and retain existing residents.

The County provides a wide range of services to its citizens including, but not limited to, general government legislative and executive and judicial, public safety, public works, health, and human services. The County operates under the powers granted to it by Ohio statutes. A three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve the expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated and are available for payment or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political subdivisions including municipalities, townships, school districts, libraries, and other county agencies. The Auditor also issues warrants for the payment of all County obligations and maintains the accounting records.

The Treasurer is the custodian of all County funds and is responsible for the collection of all tax moneys due to the County, as well as, investing all idle funds of the County as specified by Ohio law. Other elected officials include the Clerk of Courts, Coroner, Court of Common Pleas Judges (two General Division, one Domestic Relations, and one Probate and Juvenile Division), Engineer, Prosecutor, Recorder, and Sheriff.

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity.

Although the County Auditor serves as fiscal agent for the Delaware General Health District, Delaware County Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council, the County is acting solely in a custodial capacity. Therefore, these funds are presented as custodial funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

Delaware County, Ohio

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. The Budget Commission certifies the amount of County resources available for appropriation. All disbursements or 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 or fund. The department head or the Board approves the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

LOCAL ECONOMY

Local indicators of the County's economic condition reflect that the County is continuing to thrive with sound growth and development. Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased more than 59 percent to over \$9.95 billion between tax years 2014 and 2023.

Delaware County has been the number one fastest growing county in the state of Ohio by percentage of growth from 2013-2023. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 3.6 percent, Delaware County's 2023 average unemployment rate stood at 2.4 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, McGraw Hill and Meijer Limited Partnership are examples. The public school systems, the County, and OhioHealth (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer located at the McCoy Center on Polaris Parkway. The two million square foot McCoy Center, which is located on over one hundred fifty acres and is four stories high, is the company's as well as the County's largest office building.

The Polaris Fashion Place, Central Ohio's largest retail mall with five anchor tenants and over one hundred fifty specialty stores and services, continues to attract shoppers from all over the Midwest to Delaware County. Numerous hotels and restaurants are also located in the area. The mall plus the surrounding retail establishments remain a major source of the County's sales tax revenue.

Topgolf, a 65,000 square foot golf and entertainment center and IKEA, a 354,000 square foot home furnishing retailer are located in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center, a 350,000 square foot outlet mall that has more than 75 stores and is located adjacent to the Interstate 71-US 36-Ohio 37 interchange. These additional enterprises enhance the County's reputation as a retail destination center.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 50 percent of the County's area is still dedicated to agricultural use and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

To promote economic development, the County has joined with several other counties and cities to be a partner of Columbus 2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region. Additionally, the County Commissioners have designated the County to be an Alternative Energy Zone to encourage investments in solar, wind, and other forms of alternative energy.

Delaware County, Ohio

Delaware County is also involved in supporting the formation of enterprise zones, community reinvestment areas, and tax increment financing areas and working with area businesses that will pay economic dividends in the future. The County's Finance Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County during the coming years.

Furthermore, Standard & Poor's has affirmed the County's long-term credit rating with their highest ranking of AAA while Moody's Investor Services has assigned their highest rating of Aaa. Delaware County is one of only two Ohio counties to be assigned these ratings which reflect the opinion that the County has an exceptionally strong capacity to meet its financial obligations. In addition, the County's recent sewer bond refunding was also awarded the Standard & Poor's AAA credit rating, the only county in Ohio to hold this rating for its sewer bonds.

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a year end cash carryover balance of 25 percent of General Fund prior year operating revenues. Maintaining this level for the fund balance will ensure the fiscal stability of the government as well as the provision of services to the residents. This fiscal stability is vital to preserve the solid creditworthiness of the County.

The five-year financial forecast for the County's General Fund is used as an invaluable tool to review trends and forecast different scenarios. An annual budget plan is prepared by the Commissioners' office with assistance from the elected officials and department heads. Revenue estimates are conservative and objective with an attempt to diversify sources to handle fluctuations in individual sources. Estimates for expenditures are trended and based upon the priorities of the County Commissioners and the prior year's actual costs. The use and collection of levies to fund services are reviewed periodically by the County's Budget Commission.

The County Commissioners have approved a multi-year capital improvement master plan that includes plans to consolidate locations. In 2023, the renovation of the North Campus of the former Delaware Area Career Center as the Byxbe Service Center was completed. The Byxbe Services Center offices include the County Engineer, Regional Sewer District, Code Compliance, Regional Planning, Soil and Water Conservation District and the OSU Co-operative Extension Service. Also, the County Commissioners have adopted a strategic economic development plan as a priority initiative to retain existing employers, as well as, attracting new businesses. The recently completed sanitary sewer master plan provides a guide for future service areas and includes recommendations for financing the cost of new sewer facilities as well as maintaining and upgrading the County's existing sewer assets.

The County Commissioners have established stringent budgetary controls on the County's day-to-day operations. Office and departmental priorities are reviewed and budgets are based upon available resources. The County may periodically enter into debt obligations to finance the construction or acquisition of infrastructure, to finance capital improvements, or to refinance existing debt. The County maintains a light debt burden.

Delaware County, Ohio

RELEVANT FINANCIAL POLICIES

The County strives to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Based upon available resources, the County Commissioners determine the level of funding for each department or office within the primary government as well as the funding priorities. The availability of resources is determined by the County's Budget Commission.

The County Commissioners have adopted a Cash Balance Policy, a Debt Management Policy and a Post-Issuance Compliance Policy to sustain strong bond ratings which lowers the cost of issuing debt. These financial management policies assist in achieving long and short term financial goals.

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must comply with the requirements of this policy. The primary objective of the Investment and Depository policy is the safety and preservation of the principal within the various portfolios. The monies are managed to ensure the availability of cash to meet anticipated requirements while achieving a prudent risk and investment return of the funds that are not immediately needed for the County's financial obligations.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering as well as maintaining information needed for the preparation of the County's financial statements.

MAJOR INITIATIVES

The County Engineer's Office continues to respond to the significant demands that have been placed on the County's transportation system. Delaware County has made tremendous progress in improving the condition of its roads and bridges. This is largely due to the aggressive bridge rehabilitation and replacement program that the County Engineer has undertaken. In addition, pavement conditions continue to improve with a regular schedule for annual resurfacing and base reconstruction on much of the three hundred thirty-four miles of county highways.

The County Engineer's Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old 3C Highway, Lewis Center, and Home Road. Nearly \$200 million in road expansion projects are planned over the next five years to improve existing traffic flow, provide for future growth, and to address traffic safety on these main traffic corridors. A combination of cash reserves, motor vehicle license fees, gasoline taxes, federal grants, and sales tax receipts will fund these major improvements.

The Delaware County Regional Sewer District has begun one of the first public-sector projects in the state to use an innovative design and construction process. This process has enabled the county to expand the project capacity by more than 20% while remaining within the original cost estimate for this project. The Olentangy Environmental Control Center (OECC) Renewal Project is a keystone element in a system-wide master plan adopted by the Delaware County Commissioners in 2017. It is being rebuilt and expanded to handle the increasing demand for sewer service in Liberty and Orange townships and in key growth corridors along Sawmill Parkway and US Route 23.

Delaware County's Emergency Communication Department (911) has earned another four years of accreditation from the Commission on Accreditation for Law Enforcement Agencies, an independent accrediting agency for the industry.

Delaware County, Ohio

While the County will undoubtedly experience the continued pressure for providing higher levels of service prompted by population growth, we will continue to pursue opportunities that improve the delivery of services to our citizens.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Annual Comprehensive Financial Report for the year ended December 31, 2022. This was the thirty-first consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for the preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe this current report continues to conform to the Certificate of Achievement program requirements and we are submitting this report to GFOA to determine its eligibility for another certificate.

This report is the result of the professionalism and cooperation within Delaware County government and would not have been achieved without the efforts of all the County elected officials, offices, and departments. It is with great appreciation that I thank all who assisted and contributed to its preparation and especially the Fiscal Services Division of my office. In closing, we recognize the contribution and untimely loss of Julie Chappell who was a dedicated member of the Fiscal Services Division.

Respectfully submitted,



George Kaisa
Delaware County Auditor



DELAWARE COUNTY *Ohio*

Elected Officials

Board of Commissioners

Jeff Benton, President
Gary Merrell, Vice President
Barb Lewis, Commissioner

Auditor

George Kaitsa

Clerk of Courts

Natalie Fravel

Coroner

Dr. Mark Hickman

Court of Common Pleas - General

David Gormely
James Schuck

Court of Common Pleas – Probate/Juvenile

David Hejmanowski

Court of Common Pleas – Domestic Relations

Randall Fuller

Engineer

Chris Bauserman

Prosecutor

Melissa Schiffel

Recorder

Melissa Jordan

Sheriff

Jeffrey C. Balzer

Treasurer

Donald Rankey, Jr.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Delaware County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

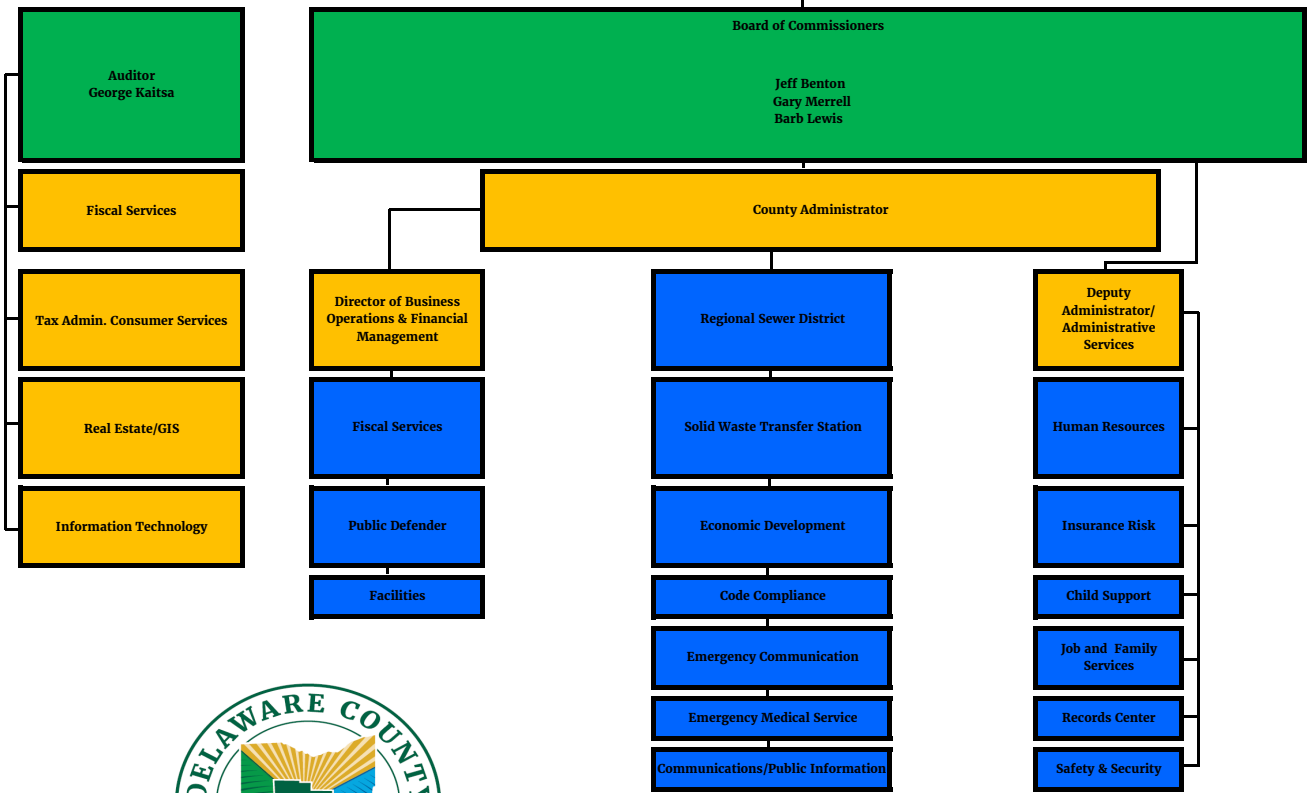
Christopher P. Morill

Executive Director/CEO

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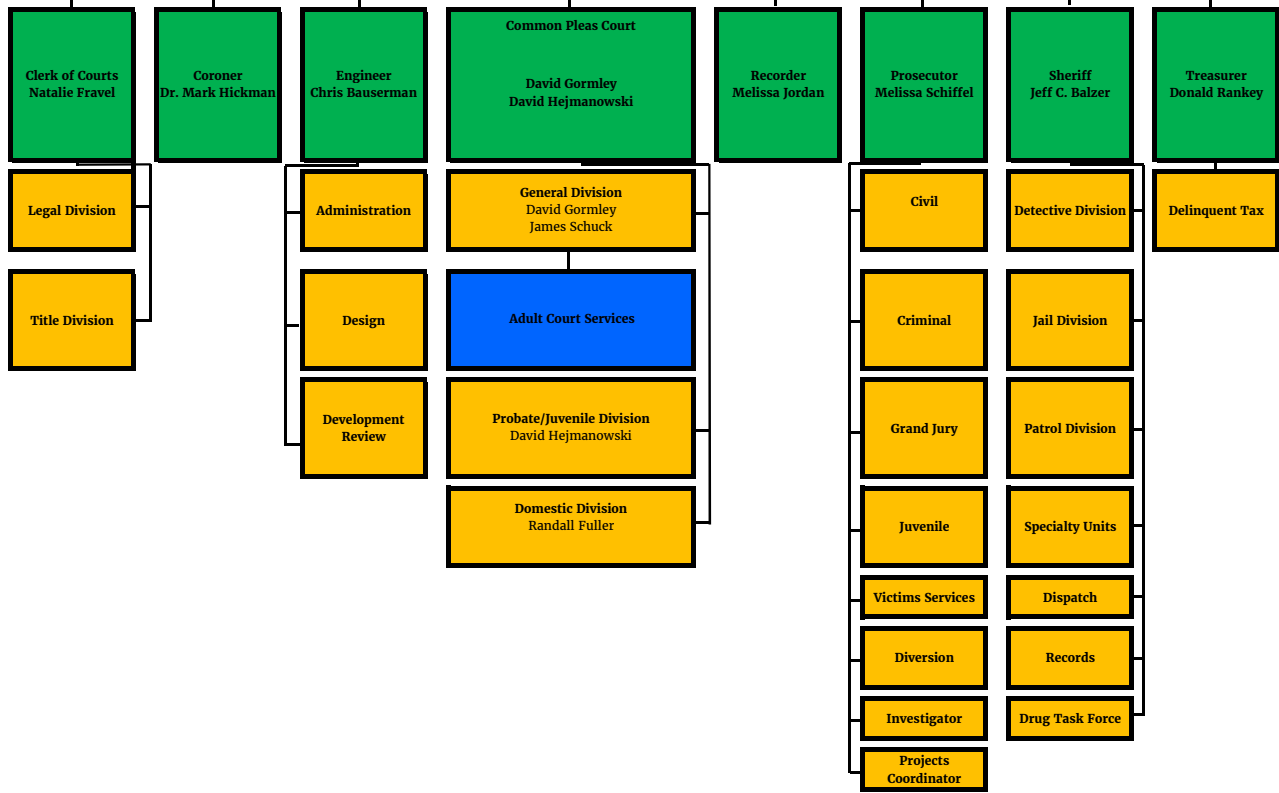
Delaware County

Citizens of



Government Organizational Chart

Delaware County



- Statutory Boards and Commissions**
- Budget Commission
 - Board of Revision
 - Board of Elections Automatic Data Processing
 - Board of County Records Commission
 - Veterans Service Commission

- Appointed Boards and Commissions**
- Board of Developmental Disabilities
 - Board of Mental Health, Alcohol, and Drug Addiction Services
 - Emergency Management Executive Committee
 - 9-1-1 Advisory Board
 - Job and Family Services Planning Committee

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Financial Section



INDEPENDENT AUDITOR'S REPORT

Delaware County
145 North Union Street
Delaware, Ohio 43015

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio (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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, 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, American Rescue Plan, and Developmental Disabilities Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Delaware County Transportation Improvement District, which represents 8 percent, 39 percent, and 63 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2023, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Delaware County Transportation Improvement District, is based solely on the report of other auditors.

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 (*Government Auditing Standards*). 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedule 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 GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual 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 24, 2024 on our consideration of the County's internal control over financial reporting and on 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 County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
Dublin, Ohio
June 24, 2024

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The management's discussion and analysis of Delaware County's (the "County") 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, notes to the basic financial statements 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 total net position of the County increased \$67.2 million. Net position of governmental activities increased \$29.8 million, which represents a 6.13% increase from 2022's net position. Net position of business-type activities increased \$37.3 million, which represents a 9.84% increase from the 2022's net position. This is primarily due to the increase in nondepreciable and depreciable capital assets, net.
- General revenues accounted for \$166.4 or 68.30% of total governmental activities revenue. Program specific revenues accounted for \$77.2 million or 31.70% of total governmental activities revenue. Sales tax revenue has grown approximately 4.86 % over the past year and makes up the largest portion (55.03%) of general revenues.
- The County had \$202.9 million in expenses related to governmental activities; \$77.2 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$166.4 million were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues and other financing sources of \$155.7 million in 2023. The general fund had expenditures and other financing uses of \$128.3 million in 2023. The net change in fund balance was an increase of \$27.4 million.
- The County's Developmental Disabilities fund, a major governmental fund, had revenues of \$24.8 million in 2023. The Developmental Disabilities fund had expenditures of \$24.0 million in 2023. The net change in fund balance was an increase of \$773.8 thousand or 1.79% from 2022 to 2023.
- Net position for the business-type activities, which are made up of the Delaware County Regional Sewer District, Delaware County Transfer Station and Storm Water Systems, increased in 2023 by \$37.3 million or 9.84% from last year's net position.
- In the General Fund, final appropriations were \$13.4 million greater than actual expenditures. These variances are a result of the County's conservative budgeting process and prudent financial management.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Using the Basic Financial Statements (BFS)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's major governmental funds are the General, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF funds.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities answer the question, "How did we do financially during 2023?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility condition, and other factors.

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

Governmental activities – most of the County's programs and services are reported here including general government (legislative and executive, and judicial), public safety, public works, health and human services, and interest and fiscal charges. These services are primarily funded by property and sales taxes and from 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 a significant portion of the expenses of the goods or services provided. The County's sanitary engineer, solid waste transfer, and storm water systems are reported here.

The County's Statement of Net Position and Statement of Activities can be found on pages 24-27 of this report.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Reporting the County's Most Significant Funds

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 objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

The County's major governmental funds are the General Fund, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF. The County's major enterprise fund is the Sanitary Engineer fund. The analysis of the County's major governmental and proprietary funds begins on page 17.

Governmental Funds

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

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 County'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 help make this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance 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 elsewhere in this report. The basic governmental fund financial statements can be found on pages 28-35 and the budgetary statements for the general and major special revenue funds can be found on pages 36-38 of this report.

Proprietary Funds

The County has two types of proprietary funds. Enterprise funds use the accrual basis of accounting, the same as that used for the Business-Type Activities on the government-wide financial statements. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The basic proprietary fund financial statements can be found on pages 39-42 of this report.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

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 these funds are not available to support the County's programs. These funds also use the accrual basis of accounting. The basic fiduciary fund financial statements can be found on pages 43-44 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. These notes to the basic financial statement can be found on pages 45-113 of this report.

Required Supplementary Information (RSI)

The RSI contains information regarding the County's proportionate share of the Ohio Public Employee Retirement System's (OPERS) net pension liability/net pension asset, net OPEB liability/net OPEB asset and the County's schedule of contributions to OPERS. The RSI can be found on pages 115 - 122 of this report.

Government-Wide Financial Analysis

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate government organizations for which the County is financially accountable. Financial information for the component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 24 - 27 of this report.

The Statement of Net Position provides the perspective of the County as a whole.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2023 and 2022.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Assets</u>						
Current and Other Assets	\$317,629	\$317,509	\$132,457	\$124,147	\$450,086	\$441,656
Net Pension Asset	1,110	1,902	69	124	1,179	2,026
Capital Assets, Net	434,302	414,983	330,604	288,317	764,906	703,300
Total Assets	<u>753,041</u>	<u>734,394</u>	<u>463,130</u>	<u>412,588</u>	<u>1,216,171</u>	<u>1,146,982</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	353	422	0	56	353	478
Pension	50,641	16,346	3,134	1,067	53,775	17,413
OPEB	7,574	758	469	50	8,043	808
Total Deferred Outflows of Resources	<u>58,568</u>	<u>17,526</u>	<u>3,603</u>	<u>1,173</u>	<u>62,171</u>	<u>18,699</u>
<u>Liabilities</u>						
Current and Other Liabilities	38,147	45,275	10,765	10,036	48,912	55,311
Long-Term Liabilities						
Pension	120,072	34,763	7,432	2,269	127,504	37,032
OPEB	2,556	0	158	0	2,714	0
Other Amounts	88,512	91,764	31,757	18,581	120,269	110,345
Total Liabilities	<u>249,287</u>	<u>171,802</u>	<u>50,112</u>	<u>30,886</u>	<u>299,399</u>	<u>202,688</u>
<u>Deferred Inflows of Resources</u>						
Property Taxes	39,430	34,510	0	0	39,430	34,510
Lease	230	178	0	0	230	178
Payment in Lieu of Taxes	5,080	2,998	0	0	5,080	2,998
Pension	159	42,733	10	2,790	169	45,523
OPEB	843	12,946	52	845	895	13,791
Total deferred inflows of Resources	<u>45,742</u>	<u>93,365</u>	<u>62</u>	<u>3,635</u>	<u>45,804</u>	<u>97,000</u>
<u>Net Position</u>						
Net Investment in Capital Assets						
Assets	360,030	335,988	299,497	270,370	659,527	606,358
Restricted	97,389	111,737	4,569	4,569	101,958	116,306
Unrestricted	59,161	39,028	112,493	104,301	171,654	143,329
Total Net Position	<u>\$516,580</u>	<u>\$486,753</u>	<u>\$416,559</u>	<u>\$379,240</u>	<u>\$933,139</u>	<u>\$865,993</u>

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The net pension asset/liability and the net other postemployment benefits (OPEB) liability represent significant liabilities and assets reported by the County at December 31, 2023. The net pension asset/liability is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension asset/liability, to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

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 health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

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 and net OPEB liabilities. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension and net OPEB liabilities are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability/asset and net OPEB liabilities, respectively, not accounted for as deferred inflows/outflows.

As indicated earlier, net position may serve over time as a useful indicator of County's financial position. Overall, the County's financial position increased in 2023. The net position in Governmental Activities increased by 5.80% while Business-Type Activities increased by 9.84%.

For governmental activities, assets increased due to additions to depreciable capital assets primarily due to the completion of the County's new facility called the Byxbe Campus, which provides working space for the Engineer's Office, Sheriff's Office, Regional Sewer District, Code Compliance Department, Delaware County Regional Planning Commissioner, Delaware Soil and Water Conservation District, and OSU Extension Services.

In business-type activities, assets increased from 2022 to 2023. The cause for this increase was due to improvements made to the Olentangy Environmental Control Center, Lower Alum Creek Reclamation Facility, and Lower Scioto Water Reclamation Facility during 2023. The Lower Alum Creek Reclamation Facility was completed during 2023 which caused depreciable capital assets, net to increase. Additionally, the County reported an increase in long-term debt mostly with the Ohio Water Development Authority (OWDA) for the purpose of making improvements to the Olentangy Environmental Control Center.

A significant portion of the County's net position reflects its investment in capital assets (e.g. land, buildings and improvements, infrastructure, machinery and equipment, construction in progress and leased building and equipment) less accumulated depreciation and any related outstanding debt that had been used to acquire those assets. As the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources since capital assets cannot be used to liquidate these liabilities.

Prior to the implementation of GASB 68 and GASB 75, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position greatly decreased in governmental activities.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Long-term liabilities increased primarily due to the increase in net pension and other post-employment benefits (OPEB) liability from 2022 to 2023. These liabilities are outside of the control of the County. The County contributes its statutorily required contributions to the pension systems; however, the pension systems collect, hold and distribute pensions and OPEB to County employees, not the County. These liabilities will fluctuate annually due to a number of factors including investment returns, actuarial assumptions used, and the County's proportionate share of net pension and net OPEB costs.

As a result, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension and net OPEB liabilities and the net pension and OPEB assets to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset. Had the County not applied the requirements of GASB 68 and GASB 75, the unrestricted net position for the governmental activities and business-type activities would have been as follows for 2023 and 2022:

Table 2
Net Position Change Due to Implementation of GASB 68 & 75
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Unrestricted net position (with GASB 68/GASB 75)	\$59,161	\$39,029	\$112,493	\$104,301	\$171,654	\$143,330
<u>GASB 68 calculations:</u>						
Add-Deferred Inflows-pension	159	42,733	10	2,790	169	45,523
Add-Net Pension Liability	120,072	34,763	7,432	2,269	127,504	37,032
Less-Deferred Outflows-Pension	(50,641)	(16,346)	(3,134)	(1,067)	(53,775)	(17,413)
Less-Net Pension Asset	(1,110)	(1,902)	(69)	(124)	(1,179)	(2,026)
<u>GASB 75 Calculations:</u>						
Add: Deferred Inflows-OPEB	843	12,946	52	845	895	13,791
Add: Net OPEB Liability	2,556	(12,530)	158	(818)	2,714	(13,348)
Less: Deferred Outflows-OPEB	(7,574)	(758)	(469)	(50)	(8,043)	(808)
Unrestricted net position (without GASB 68/GASB 75)	<u>\$123,466</u>	<u>\$97,935</u>	<u>\$116,473</u>	<u>\$108,146</u>	<u>\$239,939</u>	<u>\$206,081</u>

As illustrated above, removal of the unfunded liability of the pension and OPEB plans results in a significantly higher unrestricted net position. In the state of Ohio there is no legal means to enforce the unfunded liability of the pension plan against the County. Respectively the County also has no right to the Net Pension Asset.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Table 3 reflects the changes in net position for 2023 and 2022:

Table 3
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$34,611	\$35,523	\$25,018	\$22,140	\$59,629	\$57,663
Operating Grants, Contributions, and Interest	34,713	46,790	0	0	34,713	46,790
Capital Grants and Contributions	7,915	2,314	22,448	20,928	30,363	23,242
Total Program Revenue	<u>77,239</u>	<u>84,627</u>	<u>47,466</u>	<u>43,068</u>	<u>124,705</u>	<u>127,695</u>
General Revenue						
Property Taxes	35,327	38,683	0	0	35,327	38,683
Payment in Lieu of Taxes	4,719	2,130	0	0	4,719	2,130
Hotel and Motel Tax	2,227	2,022	0	0	2,227	2,022
Sales Taxes	91,577	87,331	0	0	91,577	87,331
Grants and Entitlements	8,361	8,930	0	0	8,361	8,930
Interest	20,170	(4,562)	0	0	20,170	(4,562)
Other	4,026	2,221	107	294	4,133	2,515
Total General Revenues	<u>166,407</u>	<u>136,755</u>	<u>107</u>	<u>294</u>	<u>166,514</u>	<u>137,049</u>
Total Revenues	<u>243,646</u>	<u>221,382</u>	<u>47,573</u>	<u>43,362</u>	<u>291,219</u>	<u>264,744</u>
General Government						
Legislative and Executive	40,821	37,328	0	0	40,821	37,328
Judicial	16,521	11,872	0	0	16,521	11,872
Public Safety	63,050	45,045	0	0	63,050	45,045
Public Works	41,996	33,449	0	0	41,996	33,449
Health	24,732	19,792	0	0	24,732	19,792
Human Services	12,855	10,208	0	0	12,855	10,208
Interest and Fiscal Charges	2,955	3,156	0	0	2,955	3,156
Sanitary Engineer	0	0	20,431	17,615	20,431	17,615
Solid Waste Transfer Station	0	0	180	110	180	110
Storm Water Phase II	0	0	531	479	531	479
Total Expenses	<u>202,930</u>	<u>160,850</u>	<u>21,142</u>	<u>18,204</u>	<u>224,072</u>	<u>179,054</u>
Change in Net Position before Transfer	<u>40,716</u>	<u>60,532</u>	<u>26,431</u>	<u>25,158</u>	<u>67,147</u>	<u>85,690</u>
Transfer	(10,888)	(6,682)	10,888	6,682	0	0
Excess of Revenue Over Expenses	29,828	53,850	37,319	31,840	67,147	85,690
Net Position at Beginning of Year	486,754	432,904	379,240	347,400	865,994	780,304
Net Position at End of Year	<u>\$516,582</u>	<u>\$486,754</u>	<u>\$416,559</u>	<u>\$379,240</u>	<u>\$933,141</u>	<u>\$865,994</u>

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Governmental Activities

During 2023, the County experienced an overall increase in governmental activities net position of 6.13%. Revenues generated were \$243.6 million and expenses from all programs were \$202.9 million resulting in a surplus for the year of \$40.7 million. As previously stated, the requirement that the County recognize a pension liability of over \$120.1 million, and an OPEB liability over \$2.6 million distorts the County's net position and unrestricted net position.

Explanations for other between-year fluctuations are as follows:

- Continued growth in Delaware County population has allowed the sales tax revenue to increase.
- Capital outlay increased significantly due to completion of Delaware County's new facility called the Byxbe Campus. Also, the County completed the construction of several roads during 2023.
- Interest revenue increased significantly due to better returns on investments from higher interest rates in 2023 verses 2022.
- Capital grants, contributions, and interest decreased due to the majority of the American Rescue Plan Act (ARPA) revenue being received in 2022. The remaining grant funds were received in 2023. The grant funds were used primarily for personnel cost, software and infrastructure.

Business-Type Activities

The net position for Business-Type Activities increased \$37.3 million or 9.84%.

Explanations for between-year fluctuations are as follows:

- The amount of nondepreciable and depreciable capital assets, net increased due to continued improvement's Olentangy Environmental Control Center. The Lower Alum Creek Reclamation facility was completed during 2023.
- The amount reported as due from other governments decreased from 2022 to 2023. The County was awarded a grant from the OWDA for the purpose of making improvements to the Olentangy Environmental Control Center. The grant award was received during 2023, therefore the amount recorded as due from other governments decreased.
- Long-term debt increased as the County continues to make improvements on the Olentangy Environmental Control Center. As such, the amount of debt due to the Ohio Water Development Authority (OWDA) also increases.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Table 4, indicates the total cost of services and the net cost of services for governmental activities. The Statement of Activities reflects the cost of program services and the charges for services, 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 4
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government				
Legislative and Executive	\$40,821	\$37,328	\$21,531	\$13,195
Judicial	16,521	11,872	12,995	8,624
Public Safety	63,050	45,045	51,071	17,843
Public Works	41,996	33,449	15,653	16,199
Health	24,732	19,792	19,220	15,662
Human Services	12,855	10,208	2,267	1,544
Interest and Fiscal Charges	2,955	3,156	2,955	3,156
Total Expenses	<u>\$202,930</u>	<u>\$160,850</u>	<u>\$125,692</u>	<u>\$76,223</u>

The total cost of services increased by \$42.1 million and net cost of services increased by \$49.5 million from 2022 to 2023. Expense related to public safety and public works increased significantly during 2023. The public safety increase is attributable to the County spending money received from the ARPA program which is being used for personnel costs, software and infrastructure. Public works expenditures increased mainly due the completion of the County's new facility called the Byxbe Campus, and the completion of several new roads within the County. Additionally, expenditures in the public works function also include several improvements to County owned buildings.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Table 5
Governmental Activities-GASB 68 & 75 Pension/OPEB Costs Removed
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government				
Legislative and Executive	\$43,352	\$41,375	\$24,062	\$17,242
Judicial	17,946	14,135	14,420	10,889
Public Safety	69,146	55,310	57,167	28,108
Public Works	42,896	34,840	16,552	17,589
Health	25,701	21,634	20,359	17,505
Human Services	13,819	11,749	3,231	3,084
Interest and Fiscal Charges	2,955	3,156	2,955	3,156
Total Expenses	<u>\$215,815</u>	<u>\$182,199</u>	<u>138,746</u>	<u>\$97,573</u>

Removal of GASB 68 and 75 Pension/OPEB Costs presented above shows the County's total expenses increased approximately \$13.0 million or 6.43%, while the net cost of service increased by \$13 million or 10.4%.

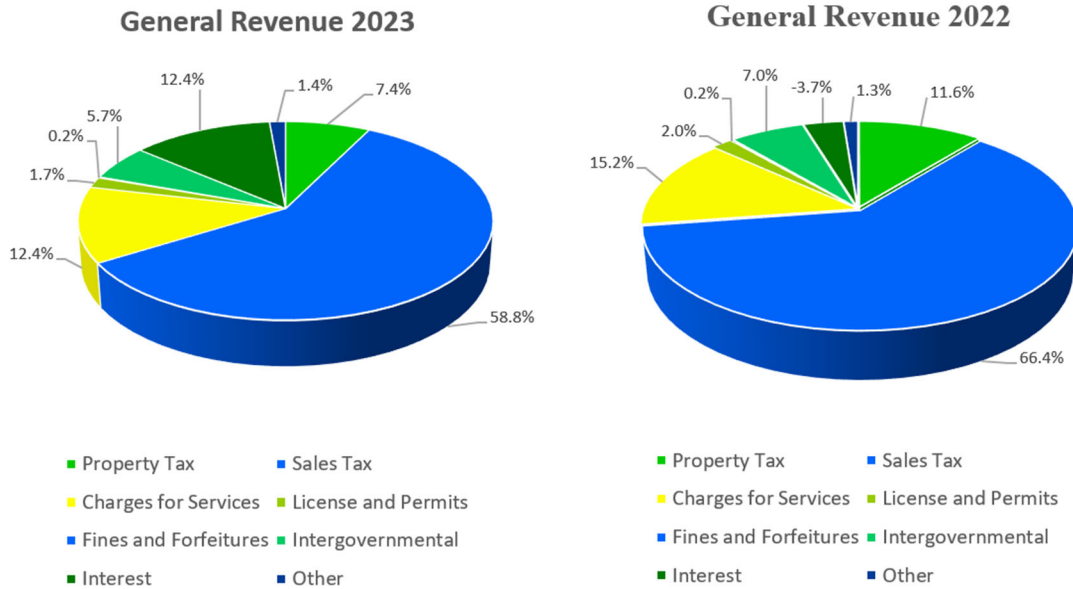
The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for cost associated with the administration of the County's court system. The cost associated with the operation of the County Jail, Sheriff's Department, and Emergency Medical Services Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operations of the County Engineer. The Health program primarily accounts for costs associated services for Developmental Disabilities. The Human Services program accounts for costs associated with Child Support, Child Welfare, and the Job and Family Services Department.

Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2023
 Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF Funds.

The following graphs below present the County's General Fund revenue for 2023 and 2022.



Overall, the County's general fund balance increased by \$27.4 million or 29.21%. During 2023 revenues increased primarily from interest revenue received from greater returns on investments due to higher interest rates. Also, revenue increased due to the collection of sales tax revenue.

The fund balance for the Developmental Disabilities special revenue fund increased by \$773.8 thousand or 1.79%. Revenues increased by \$1.4 million which was attributable to additional grant funding received in 2023.

The revenue in the American Rescue Plan special revenue fund decreased by \$8.1 million from 2022 to 2023. The majority of County awarded grant funding was recognized by the County during 2022. Only the remaining grant funds were recognized during 2023. The funds from this grant were used for personnel costs, software and infrastructure including the Berlin Business Park force main and pump station.

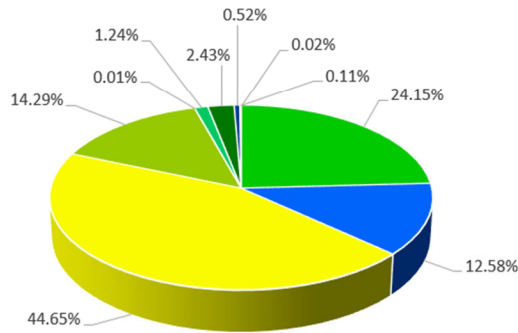
There was no revenue collected in the Capital Improvement Reserve capital project fund during 2023.

The Evans Farm TIF capital project fund received \$292.5 thousand during 2023 from TIF revenue that will be used for the construction of Lower Alum Creek Reclamation Facility.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

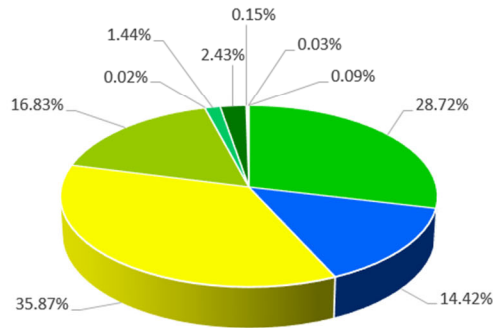
The following graphs below present the County's General Fund expenditures for 2023 and 2022.

General Fund Expenditures 2023



- Legislative and Executive
- Public Safety
- Health
- Intergovernmental
- Principal
- Judicial
- Public Works
- Human Services
- Capital Outlay
- Interest

General Fund Expenditures 2022



- Legislative and Executive
- Public Safety
- Health
- Intergovernmental
- Principal
- Judicial
- Public Works
- Human Services
- Capital Outlay
- Interest

Overall, expenditures increased \$24.7 million or 28.60% in the General fund from 2022 to 2023. During 2022 the County was reimbursed for expenditures related to public safety through the ARPA program which reduced expenditures in the General Fund in that year. During 2023, expenditures related to public safety personnel and benefits were paid for from the General Fund causing an increase on the financial statements in 2023.

Expenditures in the Developmental Disabilities special revenue fund increased by \$2.7 million or 12.75%. This was primarily due to additional client related contract services provided.

Expenditures in the American Rescue Plan special revenue fund decreased by \$8.1 million from 2022 to 2023 as the majority of the grant funding was spent on grant related activity during 2022. The remaining grant fund was spent during 2023.

The Capital Improvement Reserve capital project fund expenditures increased between 2022 and 2023. Expenditures increased by \$3.9 million or 18.02%.

The Evans Farm TIF capital project fund balance increased slightly by \$272.7 thousand or 1.55% from 2022 to 2023 due to reduced capital improvement expenditures made to Lower Alum Creek Reclamation Facility.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer Station, and Storm Water Phase II.

The County's Sanitary Engineer Fund reported a \$37.3 million increase in net position mainly from ongoing and completion of capital improvement projects which increased nondepreciable and depreciable capital assets, net.

The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station. The total increase in net position from the previous year was \$124.8 thousand or 3.86%.

Net position in the Storm Water Phase II Fund decreased by \$20.0 thousand or 2.73%. Revenues decreased slightly from the previous year. Expenditures increased due to increased personal costs.

BUDGETARY HIGHLIGHTS

In addition to an annual budget of revenues and expenses/expenditures for all County funds for use by County officials and department heads, the County prepares other budgetary documents as required by state statute. This includes the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund.

Actual expenditures were \$13.4 million less than the final budget. The majority of this variance occurred in the legislative and executive function in the General Fund due to a reduction in health insurance cost due plan modification.

Actual revenues collected in the General Fund were \$1.4 million more than the final budgeted revenue. The variance was primarily caused by sales tax revenue which exceeded the final revenue budget by \$2.7 million due to the growth and popularity of the County. Intergovernmental revenue exceeded budgeted revenue by a \$1.3 million variance. The amount collected for charges for services and other revenue were less than budgeted revenue due to less demand by \$2.3 and \$1.8 million, respectively.

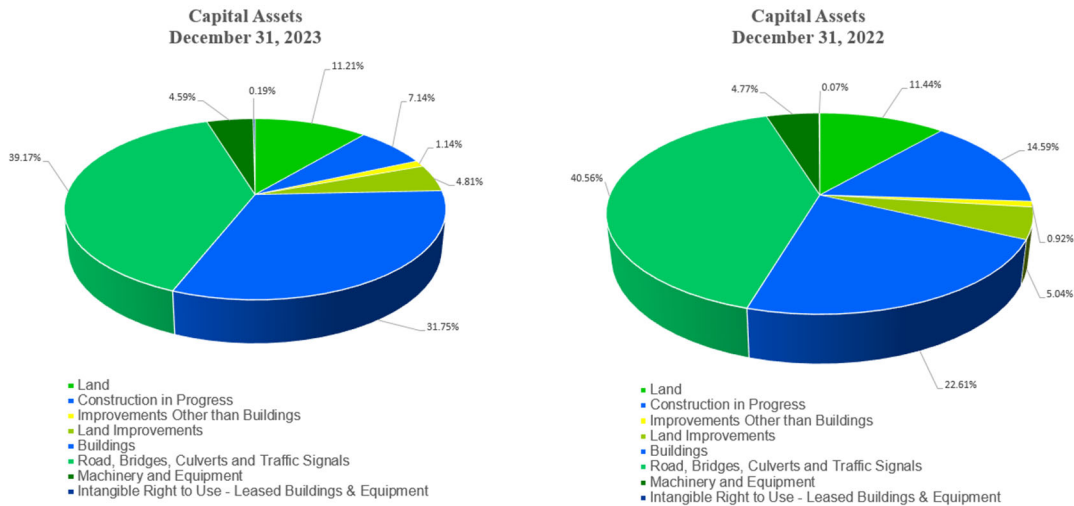
CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

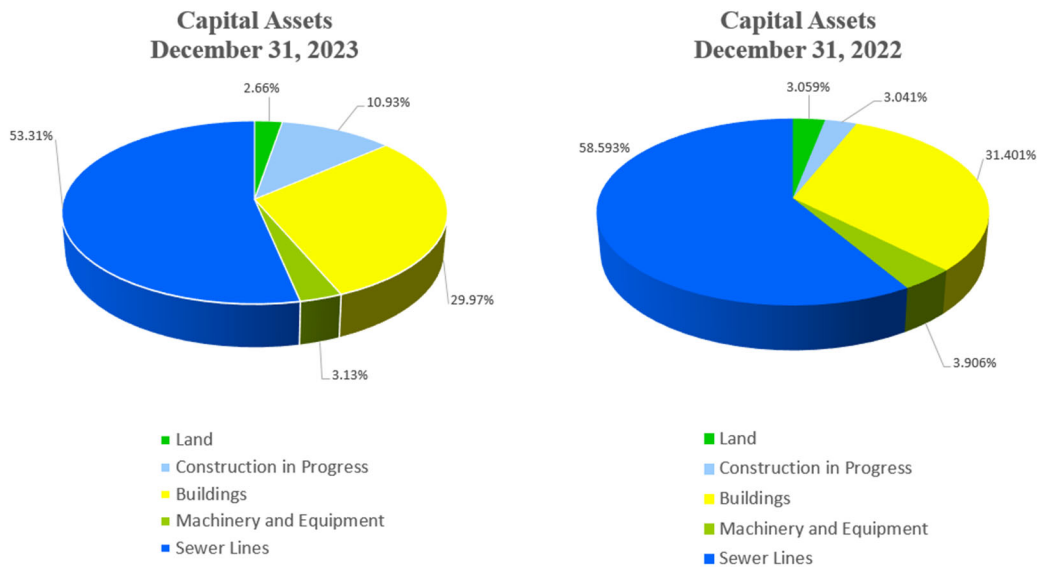
The County's net investment in capital assets for Governmental and Business-Type Activities as of December 31, 2023, was \$360.0 million and \$299.5 million, respectively. This net investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; sewer lines; and the intangible right to use leased buildings and equipment. The County had a significant amount of ongoing construction in progress within Governmental Activities during 2023. Construction in progress in Governmental Activities decreased \$29.6 million in 2023. This large decrease was due to the completion of the Delaware County Byxbe campus that was completed during 2023. Also, there were several road projects completed in 2023. In Business-Type Activities, construction in progress increased \$27.4 million due to the improvements made to the Olentangy Environmental Control Center. In addition, sanitary sewer lines were donated by developers, in the amount of \$10.3 million.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation/amortization by category at December 31, 2023 and December 31, 2022. See Note 10 in the notes to the financial statements for more detail on the County's capital assets.



The following graphs show the breakdown of Business-Type Activities capital assets, net of accumulated depreciation/amortization, by category at December 31, 2023 and December 31, 2022. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Debt Administration

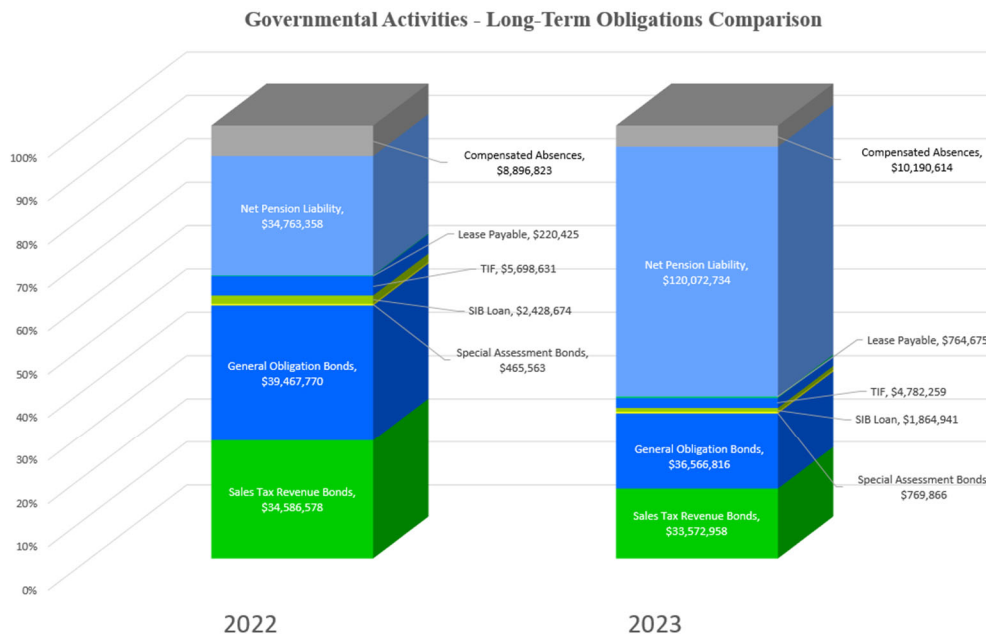
The County's debt administration has remained stable as expected and is within all its legal debt limitations. Delaware County has been given the highest credit rating possible of "AAA". The County's rating is based on financial management, debt burden and other economic factors.

Governmental Activities Debt

At December 31, 2023, the County had outstanding long-term debt in the amount of \$77.6 million. Of this amount \$33.6 million is sales tax revenue bonds; \$36.6 million in general obligation bonds backed by the full faith and credit of the County; \$769.9 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; \$1.9 million is State Infrastructure Bank/ODOT Loan; and \$4.8 million is debt related to TIF agreements that were entered into during prior years.

Additionally, the County has long-term debt related to net pension liability net OPEB Liabilities, lease payable, and compensated absences payable. Information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of Governmental Activities long-term obligation by category as of December 31, 2023 versus December 31, 2022 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Governmental Activities long-term obligations.



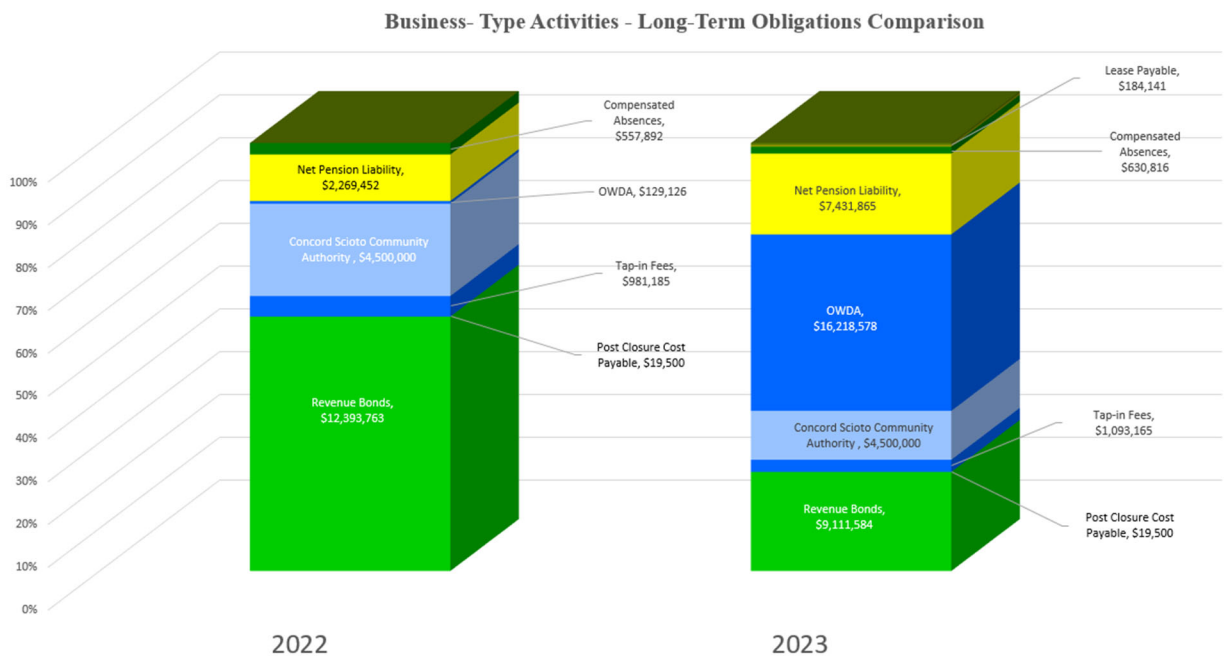
Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Business-type Activities Debt

At December 31, 2023, the County had outstanding long-term debt in the amount of \$30.9 million. Of this amount \$9.1 million is revenue bonds. Repayment of the bonds is secured by the sanitary user fees generated from County services. \$16.2 million debt with OWDA for improvement costs at the Olentangy Environmental Control Center. This debt will be paid with revenue from the sewer facility.

Additionally, the County has long-term debt related to net pension liability, net OPEB liability, compensated absences payable, Concord Scioto Community Authority payable, tap-in fees, and post closure cost payable and lease payable. Information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of the Business-Type Activities long term obligation by category at December 31, 2023 versus December 31, 2022 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Business-Type Activities long-term obligations.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Economic Factors and Next Year's Budget and Rates

The County has experienced significant growth in the past thirty years, both in population and in tax base; in 2023 the County remained one of the fastest growing counties in Ohio and the United States. The County's estimated population in 2023 (the latest information available from the U.S. Census Bureau) was approximately 231,636. For comparison, in the 1990 census the County population was 66,929. The County's financial condition continues to remain strong. The County's General Fund unassigned cash balance at December 31, 2023, was \$98.6 million, an amount sufficient to cover General Fund expenditures for approximately 6 months.

The average unemployment rate in the County was 2.8% for 2023, an increase from the 2.6% average in 2022. The low unemployment rate is due to the strong and diversified economy within the County. Delaware County's stable and diverse business environment allows the County to enjoy the second lowest unemployment in Ohio. Inflationary trends in the region compare favorable to national indices.

The County's 2024 general fund approved budget of \$143.8 million is a 5.1% increase over last year's approved budget. The increase will allow for increased staffing in several County departments including Domestic Relations Court, Sheriff's Office, The Commissioner's Economic Development Departments, Emergency Communications (911), Treasurer's Office, Auditor's Office and Facilities Management staff for the County's new Byxbe Campus. The 2024 budget will continue work on several capital projects that including:

- An increase of \$5,284,301 or 38.7% in investments in roadway and bridge improvements throughout the County.
- Renovation and construction of the Social Services Complex in 2024.
- Multiple vehicle replacements for the Delaware County Emergency Medical Services paramedics and the sheriff's office.

The County believes by consolidating facilities and preparing infrastructure for even more growth, the 2024 budget balances these needs prudently and lays the groundwork for the continued growth within the County.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable George Kaitsa, Delaware County Auditor, 145 North Union Street, Delaware, Ohio 43015. Questions may also be e-mailed to auditor@co.delaware.oh.us or visit the Auditors link from the County's website: <http://www.auditor.co.delaware.oh.us/county-finances/>.

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

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$229,181,910	\$73,263,588	\$302,445,498	\$5,653,604
Cash and Cash Equivalents in Segregated Accounts	1,783,007	0	1,783,007	0
Cash and Cash Equivalents with Escrow Agent	139,266	1,870,528	2,009,794	0
Cash and Cash Equivalents with Fiscal Agent	18,381	0	18,381	0
Accounts Receivable	342,362	1,263,508	1,605,870	198,970
Hotel and Motel Taxes Receivable	142,003	0	142,003	0
Sales Taxes Receivable	24,106,306	0	24,106,306	0
Accrued Interest Receivable	1,205,848	0	1,205,848	0
Due from Other Governments	20,494,090	3,503	20,497,593	1,161,625
Due from Component Unit	3,000,000	0	3,000,000	0
Prepaid Items	1,713,646	246,781	1,960,427	2,426
Materials and Supplies Inventory	1,935,864	121,917	2,057,781	0
Internal Balance	(17,590,890)	17,590,890	0	0
Lease Receivable	236,325	0	236,325	0
Property Taxes Receivable	39,696,137	0	39,696,137	0
Special Assessments Receivable	5,013,928	0	5,013,928	372,357
Payment in Lieu of Taxes Receivable	5,080,220	0	5,080,220	0
Concord Scioto Community Authority Receivable	0	33,508,018	33,508,018	0
Restricted Assets-Equity in Pooled Cash and Cash Equivalents	1,130,721	4,588,186	5,718,907	36,217,976
Nondepreciable Capital Assets	100,614,766	44,335,915	144,950,681	549,547
Depreciable Capital Assets, Net	333,687,575	286,268,104	619,955,679	0
Net Pension Asset	1,109,509	68,673	1,178,182	0
	753,040,974	463,129,611	1,216,170,585	44,156,505
Deferred Outflows of Resources				
Deferred Charge on Refunding	353,201	0	353,201	0
Pension	50,641,260	3,134,424	53,775,684	0
OPEB	7,574,141	468,799	8,042,940	0
	58,568,602	3,603,223	62,171,825	0
Total Assets and Deferred Outflows of Resources	811,609,576	466,732,834	1,278,342,410	44,156,505
Liabilities				
Accrued Wages Payable	1,396,286	107,718	1,504,004	0
Accounts Payable	2,792,300	266,558	3,058,858	671,060
Matured Compensated Absences Payable	17,689	0	17,689	0
Contracts Payable	891,404	4,351,174	5,242,578	74,052
Retainage Payable	139,266	1,870,528	2,009,794	0
Due to Other Governments	2,343,912	58,425	2,402,337	170,377
Payroll Withholdings Payable	1,963,863	0	1,963,863	0
Due to Primary Government	0	0	0	3,000,000
Claims Payable	1,653,592	0	1,653,592	0
Unearned Revenue	19,279,939	1,756,515	21,036,454	122,807
Developer Deposits	5,807,349	2,324,832	8,132,181	0
Accrued Interest Payable	1,860,979	28,853	1,889,832	5,738
Long-Term Liabilities				
Due Within One Year	7,647,750	953,227	8,600,977	0
Due in More Than One Year	80,864,379	30,804,557	111,668,936	32,664,757
Net Pension Liability	120,072,734	7,431,865	127,504,599	0
OPEB Liability	2,555,519	158,173	2,713,692	0
	249,286,961	50,112,425	299,399,386	36,708,791
Deferred Inflows of Resources				
Property Taxes	39,430,059	0	39,430,059	0
Lease	230,254	0	230,254	0
Payment in Lieu of Taxes	5,080,220	0	5,080,220	0
Pension	158,535	9,813	168,348	0
OPEB	842,828	52,166	894,994	0
	45,741,896	61,979	45,803,875	0
Total Liabilities and Deferred Inflows of Resources	295,028,857	50,174,404	345,203,261	36,708,791

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Net Position				
Net Investment in Capital Assets	\$360,030,346	\$299,496,551	\$659,526,897	\$549,547
Restricted for:				
Capital Projects	11,704,808	0	11,704,808	0
County Agricultural Society	1,657,617	0	1,657,617	0
Legislative and Executive	6,222,718	0	6,222,718	0
Judicial	1,363,252	0	1,363,252	0
Public Safety	6,995,483	0	6,995,483	0
Public Works	22,328,189	0	22,328,189	0
Health	40,204,091	0	40,204,091	0
Human Services	3,775,363	0	3,775,363	0
Prepayments	3,137,585	0	3,137,585	0
Delaware County Finance Authority	0	0	0	18,875,868
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,568,686	3,568,686	0
Unrestricted (Deficit)	59,161,267	112,493,193	171,654,460	(11,977,701)
Total Net Position	\$516,580,719	\$416,558,430	\$933,139,149	\$7,447,714

See accompanying notes to the basic financial statements

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

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$40,820,908	\$18,401,370	\$888,932	\$0
Judicial	16,521,020	1,490,418	2,035,699	0
Public Safety	63,050,480	9,420,676	2,558,564	0
Public Works	41,996,203	4,641,828	13,787,045	7,914,564
Health	24,732,379	217,512	5,294,414	0
Human Services	12,855,181	438,915	10,148,779	0
Interest and Fiscal Charges	2,954,614	0	0	0
Total Governmental Activities	<u>202,930,785</u>	<u>34,610,719</u>	<u>34,713,433</u>	<u>7,914,564</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	20,430,875	24,202,319	0	22,447,606
Other Enterprise				
Solid Waste Transfer Station	180,026	304,828	0	0
Storm Water Phase II	530,634	510,673	0	0
Total Other Enterprise	<u>710,660</u>	<u>815,501</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>21,141,535</u>	<u>25,017,820</u>	<u>0</u>	<u>22,447,606</u>
Total Primary Government	<u>\$224,072,320</u>	<u>\$59,628,539</u>	<u>\$34,713,433</u>	<u>\$30,362,170</u>
Component Units	<u>\$3,962,689</u>	<u>\$1,199,547</u>	<u>\$0</u>	<u>\$2,624,638</u>

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Board of Developmental Disabilities
 Human Services-Council for Older Adults
 Permanent Improvement
Payment in Lieu of Taxes
Hotel and Motel Taxes
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other

Total General Revenues

Transfer

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
(21,530,606)	\$0	(\$21,530,606)	\$0
(12,994,903)	0	(12,994,903)	0
(51,071,240)	0	(51,071,240)	0
(15,652,766)	0	(15,652,766)	0
(19,220,453)	0	(19,220,453)	0
(2,267,487)	0	(2,267,487)	0
(2,954,614)	0	(2,954,614)	0
<u>(125,692,069)</u>	<u>0</u>	<u>(125,692,069)</u>	<u>0</u>
0	26,219,050	26,219,050	0
0	124,802	124,802	0
0	(19,961)	(19,961)	0
<u>0</u>	<u>104,841</u>	<u>104,841</u>	<u>0</u>
<u>0</u>	<u>26,323,891</u>	<u>26,323,891</u>	<u>0</u>
<u>(125,692,069)</u>	<u>26,323,891</u>	<u>(99,368,178)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(138,504)</u>
11,492,703	0	11,492,703	0
4,568,821	0	4,568,821	0
17,589,051	0	17,589,051	0
792,953	0	792,953	0
883,802	0	883,802	0
4,719,204	0	4,719,204	0
2,227,197	0	2,227,197	0
91,576,630	0	91,576,630	0
8,361,193	0	8,361,193	0
20,170,340	0	20,170,340	0
<u>4,025,803</u>	<u>107,300</u>	<u>4,133,103</u>	<u>1,754,533</u>
166,407,697	107,300	166,514,997	1,754,533
(10,887,782)	10,887,782	0	0
29,827,846	37,318,973	67,146,819	1,616,029
<u>486,752,873</u>	<u>379,239,457</u>	<u>865,992,330</u>	<u>5,831,685</u>
<u>\$516,580,719</u>	<u>\$416,558,430</u>	<u>\$933,139,149</u>	<u>\$7,447,714</u>

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2023

	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$86,264,465	\$19,327,273	\$44,718,946	\$4,405,950
Cash and Cash Equivalents in Segregated Accounts	3,400	0	0	0
Accounts Receivable	262,448	0	0	0
Sales Taxes Receivable	24,106,306	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Accrued Interest Receivable	1,205,848	0	0	0
Due from Other Governments	3,665,281	0	2,294,571	0
Lease Receivable	59,461	0	0	0
Due from Component Unit	3,000,000	0	0	0
Interfund Receivable	18,858,488	0	0	0
Prepaid Items	1,151,994	0	94,732	0
Materials and Supplies Inventory	459,028	0	0	0
Property Taxes Receivable	15,490,658	0	17,696,297	0
Special Assessments Receivable	3,630	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	1,130,721	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	139,266	0	0
Total Assets	155,661,728	19,466,539	64,804,546	4,405,950
<u>Liabilities</u>				
Accrued Wages Payable	1,035,190	0	100,674	0
Accounts Payable	1,619,969	47,334	455,163	0
Matured Compensated Absences Payable	9,938	0	807	0
Contracts Payable	292,355	0	0	430,309
Due to Other Governments	1,528,092	0	435,083	0
Payroll Withholdings Payable	1,963,863	0	0	0
Interfund Payable	0	0	0	0
Developer Deposits	0	0	0	0
Unearned Revenue	0	19,279,939	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	139,266	0	0
Total Liabilities	6,449,407	19,466,539	991,727	430,309
<u>Deferred Inflows of Resources</u>				
Property Taxes	15,386,503	0	17,578,897	0
Lease	58,730	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	12,577,915	0	2,296,165	0
Total Deferred Inflows of Resources	28,023,148	0	19,875,062	0
<u>Fund Balances</u>				
Nonspendable	2,741,743	0	94,732	0
Restricted	0	0	43,843,025	0
Committed	12,635,965	0	0	3,975,641
Assigned	5,638,792	0	0	0
Unassigned	100,172,673	0	0	0
Total Fund Balances	121,189,173	0	43,937,757	3,975,641
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$155,661,728	\$19,466,539	\$64,804,546	\$4,405,950

See accompanying notes to the basic financial statements

Evans Farm TIF	Other Governmental	Total Governmental Funds
\$289,980	\$72,593,462	\$227,600,076
0	1,779,607	1,783,007
0	79,914	342,362
0	0	24,106,306
0	142,003	142,003
0	0	1,205,848
0	14,534,238	20,494,090
0	176,864	236,325
0	0	3,000,000
0	48,200	18,906,688
0	372,142	1,618,868
0	1,476,836	1,935,864
0	6,509,182	39,696,137
0	5,010,298	5,013,928
593,630	4,486,590	5,080,220
0	0	1,130,721
0	0	139,266
<u>883,610</u>	<u>107,209,336</u>	<u>352,431,709</u>
0	259,281	1,395,145
0	669,834	2,792,300
0	6,944	17,689
0	168,740	891,404
0	380,561	2,343,736
0	0	1,963,863
17,590,890	18,906,688	36,497,578
0	5,807,349	5,807,349
0	0	19,279,939
0	0	139,266
<u>17,590,890</u>	<u>26,199,397</u>	<u>71,128,269</u>
0	6,464,659	39,430,059
0	171,524	230,254
593,630	4,486,590	5,080,220
0	16,512,862	31,386,942
<u>593,630</u>	<u>27,635,635</u>	<u>76,127,475</u>
0	1,848,978	4,685,453
0	57,657,718	101,500,743
0	4,494,393	21,105,999
0	0	5,638,792
<u>(17,300,910)</u>	<u>(10,626,785)</u>	<u>72,244,978</u>
<u>(17,300,910)</u>	<u>53,374,304</u>	<u>205,175,965</u>
<u>\$883,610</u>	<u>\$107,209,336</u>	<u>\$352,431,709</u>

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

Total Governmental Fund Balances		\$205,175,965
 Amounts reported for governmental activities on the Statement of Net Position are different because of the following:		
Capital Assets used in governmental activities are not financial resources and, therefore are not reported in the funds		434,302,341
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Accounts Receivable	62,325	
Sales Taxes Receivable	9,320,420	
Accrued Interest Receivable	731,181	
Due from Other Governments	15,993,010	
Delinquent Property Taxes Receivable	266,078	
Special Assessments Receivable	5,013,928	31,386,942
Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds.		353,201
Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.		(1,860,979)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Sales Tax Revenue Bonds Payable	(33,572,958)	
General Obligation Bonds Payable	(36,566,816)	
Special Assessment Bonds Payable	(769,866)	
Notes Payable	(6,647,200)	
Compensated Absences Payable	(10,190,614)	
Leases Payable	(764,675)	(88,512,129)
The net pension/OPEB - asset/liability is not due and receivable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.		
Deferred Outflows of Resources - Pension	50,590,523	
Deferred Outflows of Resources - OPEB	7,566,553	
Deferred Inflows of Resources -Pension	(158,376)	
Deferred Inflows of Resources - OPEB	(841,984)	
Net Pension Asset	1,108,397	
Net OPEB Liability	(2,552,959)	
Net Pension Liability	(119,952,434)	(64,240,280)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the Statement of Net Position.		(24,342)
Net Position of Governmental Activities		\$516,580,719

See accompanying notes to the basic financial statements

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

	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve
<u>Revenues</u>				
Property Taxes	\$11,502,891	\$0	\$17,645,523	\$0
Payment in Lieu of Taxes	0	0	0	0
Hotel and Motel Taxes	0	0	0	0
Sales Taxes	91,143,149	0	0	0
Special Assessments	0	0	0	0
Charges for Services	19,165,030	0	217,512	0
Licenses and Permits	2,681,799	0	0	0
Fines and Forfeitures	260,186	0	0	0
Intergovernmental	8,817,176	7,014,699	6,835,747	0
Interest	19,252,804	0	0	0
Other	2,264,645	0	59,456	0
Total Revenues	155,087,680	7,014,699	24,758,238	0
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	26,784,965	47,334	0	0
Judicial	13,948,340	0	0	0
Public Safety	49,514,506	711,578	0	0
Public Works	15,841,659	0	0	0
Health	15,000	0	23,984,472	0
Human Services	1,374,280	0	0	0
Intergovernmental	2,699,260	0	0	0
Capital Outlay	581,781	6,255,787	0	25,453,727
Debt Service				
Principal Retirement	120,339	0	0	0
Interest and Fiscal Charges	25,539	0	0	0
Total Expenditures	110,905,669	7,014,699	23,984,472	25,453,727
Excess of Revenues Over (Under) Expenditures	44,182,011	0	773,766	(25,453,727)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	18,191	0	0	0
Inception of Lease	581,781	0	0	0
Special Assessment Bond Proceeds	0	0	0	0
Transfers In	0	0	0	3,736,145
Transfers Out	(17,387,874)	0	0	0
Total Other Financing Sources (Uses)	(16,787,902)	0	0	3,736,145
Changes in Fund Balances	27,394,109	0	773,766	(21,717,582)
Fund Balances at Beginning of Year	93,795,064	0	43,163,991	25,693,223
Fund Balances at End of Year	<u>\$121,189,173</u>	<u>\$0</u>	<u>\$43,937,757</u>	<u>\$3,975,641</u>

See accompanying notes to the basic financial statements

Evans Farm TIF	Other Governmental	Total Governmental Funds
\$0	\$6,261,631	\$35,410,045
292,536	4,426,668	4,719,204
0	2,227,197	2,227,197
0	0	91,143,149
0	2,948,182	2,948,182
0	8,218,542	27,601,084
0	433,980	3,115,779
0	284,907	545,093
0	29,242,592	51,910,214
0	482,318	19,735,122
0	1,701,702	4,025,803
<u>292,536</u>	<u>56,227,719</u>	<u>243,380,872</u>
0	6,727,848	33,560,147
0	423,472	14,371,812
0	8,175,871	58,401,955
0	17,963,245	33,804,904
0	84,742	24,084,214
0	10,424,702	11,798,982
0	3,104,664	5,803,924
19,835	9,895,075	42,206,205
0	5,340,385	5,460,724
0	2,907,033	2,932,572
<u>19,835</u>	<u>65,047,037</u>	<u>232,425,439</u>
<u>272,701</u>	<u>(8,819,318)</u>	<u>10,955,433</u>
0	0	18,191
0	89,304	671,085
0	383,087	383,087
0	15,668,482	19,404,627
0	(2,016,753)	(19,404,627)
<u>0</u>	<u>14,124,120</u>	<u>1,072,363</u>
272,701	5,304,802	12,027,796
<u>(17,573,611)</u>	<u>48,069,502</u>	<u>193,148,169</u>
<u>(\$17,300,910)</u>	<u>\$53,374,304</u>	<u>\$205,175,965</u>

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

Changes in Fund Balances - Total Governmental Funds \$12,027,796

Amounts reported for governmental activities on the statement of activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization in the current year.

Capital Outlay - Nondepreciable Capital Assets	(28,328,500)	
Capital Outlay - Depreciable Capital Assets	65,730,541	
Depreciation/Amortization	<u>(17,471,799)</u>	19,930,242

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of capital assets is removed from the capital asset account on the statement of net position and is offset against the proceeds from the sale of capital assets on the statement of activities.

Sale of Capital Assets	(18,191)	
Loss on Disposal of Capital Assets	<u>(592,504)</u>	(610,695)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.

Delinquent Property Taxes	(82,715)	
Sales Taxes	433,481	
Special Assessments	397,642	
Charges for Services	2,939	
Intergovernmental	(921,024)	
Interest	<u>435,218</u>	265,541

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position

Sales Tax Revenue Bonds Payable	985,000	
General Obligation Bonds Payable	2,790,000	
Special Assessment Bonds Payable	78,784	
Other Notes Payable	1,480,105	
Lease Payable	<u>126,835</u>	5,460,724

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	(93,253)	
Amortization of Sales Tax Bond Premium	28,620	
Amortization of General Obligation Bond Premium	110,954	
Amortization of Deferred Charge on Refunding	<u>(68,363)</u>	(22,042)

(continued)

Delaware County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities (continued)
 For the Year Ended December 31, 2023

Debt proceeds issued in the governmental funds that increases long-term liabilities in the statement of net position are not reported as revenues - Leases	(671,085)
Debt proceeds issued in the governmental funds that increases long-term liabilities in the statement of net position are not reported as revenues - Special Assessment Bonds	(383,087)
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(1,293,791)
Contractually required pension and OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	9,856,326
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expenses in the statement of activities.	(19,079,718)
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as expense in the statement of activities.	3,830,031
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditure and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.	<u>517,604</u>
Change in Net Position of Governmental Activities	<u>\$29,827,846</u>
See accompanying notes to the basic financial statements	

Delaware 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		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,118,353	\$11,118,353	\$11,555,069	\$436,716
Sales Taxes	84,865,000	87,927,000	90,640,270	2,713,270
Charges for Services	36,098,117	36,098,117	33,770,900	(2,327,217)
Licenses and Permits	2,540,429	2,540,429	2,667,026	126,597
Fines and Forfeitures	310,000	310,000	252,197	(57,803)
Intergovernmental	7,632,703	7,632,703	8,923,301	1,290,598
Interest	4,165,085	12,056,284	13,100,220	1,043,936
Other	4,048,200	4,070,926	2,244,309	(1,826,617)
Total Revenues	150,777,887	161,753,812	163,153,292	1,399,480
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	50,839,530	51,159,118	43,001,868	8,157,250
Judicial	14,952,985	15,022,005	13,796,383	1,225,622
Public Safety	52,653,369	52,985,805	50,860,867	2,124,938
Public Works	15,503,849	17,342,849	16,710,089	632,760
Health	30,000	30,000	15,000	15,000
Human Services	1,509,251	1,509,251	1,408,751	100,500
Intergovernmental	2,874,718	3,915,542	2,800,560	1,114,982
Total Expenditures	138,363,702	141,964,570	128,593,518	13,371,052
Excess of Revenues Over Expenditures	12,414,185	19,789,242	34,559,774	14,770,532
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	0	0	18,191	18,191
Advances In	0	0	289,500	289,500
Advances Out	0	0	(6,433,150)	(6,433,150)
Transfers In	1,332,727	1,128,412	691,739	(436,673)
Transfers Out	(16,473,470)	(17,786,236)	(17,387,875)	398,361
Total Other Financing Sources (Uses)	(15,140,743)	(16,657,824)	(22,821,595)	(6,163,771)
Changes in Fund Balance	(2,726,558)	3,131,418	11,738,179	8,606,761
Fund Balance at Beginning of Year	69,247,058	69,247,058	69,247,058	0
Prior Year Encumbrances Appropriated	2,332,607	2,332,607	2,332,607	0
Fund Balance at End of Year	\$68,853,107	\$74,711,083	\$83,317,844	\$8,606,761

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$753,214	\$764,764	\$360,880	(\$403,884)
Investment Income	0	0	0	0
Total Revenues	753,214	764,764	360,880	(403,884)
<u>Expenditures</u>				
Current				
Public Safety	8,223,326	10,245,876	6,967,365	3,278,511
Changes in Fund Balance	(7,470,112)	(9,481,112)	(6,606,485)	2,874,627
Fund Balance at Beginning of Year	25,933,758	25,933,758	25,933,758	0
Fund Balance at End of Year	\$18,463,646	\$16,452,646	\$19,327,273	\$2,874,627

See accompanying notes to the basic financial statements

Delaware 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		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$17,475,452	\$17,475,452	\$17,738,973	\$263,521
Charges for Services	629,200	629,200	714,847	85,647
Intergovernmental	5,723,658	5,723,658	6,675,355	951,697
Other	512,600	512,600	59,456	(453,144)
Total Revenues	24,340,910	24,340,910	25,188,631	847,721
<u>Expenditures</u>				
Current				
Health	27,422,217	27,922,217	24,311,165	3,611,052
Excess of Revenues Over (Under) Expenditures	(3,081,307)	(3,581,307)	877,466	4,458,773
<u>Other Financing Sources (Uses)</u>				
Transfers In	900,000	900,000	0	(900,000)
Transfers Out	(900,000)	(900,000)	0	900,000
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(3,081,307)	(3,581,307)	877,466	4,458,773
Fund Balance at Beginning of Year	42,190,432	42,190,432	42,190,432	0
Prior Year Encumbrances Appropriated	544,729	544,729	544,729	0
Fund Balance at End of Year	\$39,653,854	\$39,153,854	\$43,612,627	\$4,458,773

See accompanying notes to the basic financial statements

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

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,445,910	\$5,817,678	\$73,263,588	\$1,581,834
Cash and Cash Equivalents with Escrow Agent	1,870,528	0	1,870,528	18,381
Accounts Receivable	1,238,718	0	1,238,718	0
Due from Other Governments	3,503	24,790	28,293	0
Prepaid Items	246,781	0	246,781	94,778
Materials and Supplies Inventory	113,518	8,399	121,917	0
Total Current Assets	70,918,958	5,850,867	76,769,825	1,694,993
Noncurrent Assets				
Interfund Receivable	17,590,890	0	17,590,890	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,568,686	19,500	4,588,186	0
Concord Scioto Community Authority Receivable	33,508,018	0	33,508,018	0
Nondepreciable Capital Assets	44,287,030	48,885	44,335,915	0
Depreciable Capital Assets, Net	285,681,633	586,471	286,268,104	0
Net Pension Asset	62,497	6,176	68,673	1,112
Total Noncurrent Assets	385,698,754	661,032	386,359,786	1,112
Total Assets	456,617,712	6,511,899	463,129,611	1,696,105
Deferred Outflows of Resources				
Deferred Outflows of Resources - Pension	2,852,552	281,872	3,134,424	50,737
Deferred Outflows of Resources - OPEB	426,641	42,158	468,799	7,588
Total Deferred Outflows of Resources	3,279,193	324,030	3,603,223	58,325
Total Assets and Deferred Outflows of Resources	459,896,905	6,835,929	466,732,834	1,754,430
Liabilities				
Current Liabilities				
Accrued Wages Payable	101,169	6,549	107,718	1,141
Accounts Payable	266,558	0	266,558	0
Contracts Payable	4,351,174	0	4,351,174	0
Due to Other Governments	53,917	4,508	58,425	176
Developer Deposits	458,339	1,866,493	2,324,832	0
Claims Payable	0	0	0	1,653,592
Unearned Revenue	1,756,515	0	1,756,515	0
Accrued Interest Payable	28,853	0	28,853	0
Revenue Bonds Payable	455,000	0	455,000	0
Compensated Absences Payable	136,755	25,733	162,488	0
Retainage Payable	1,870,528	0	1,870,528	0
Lease	35,739	0	35,739	0
Tap-in Fee Payable	300,000	0	300,000	0
Total Current Liabilities	9,814,547	1,903,283	11,717,830	1,654,909
Long-Term Liabilities				
Revenue Bonds Payable	8,656,584	0	8,656,584	0
OWDA Loan Payable	16,218,578	0	16,218,578	0
Compensated Absences Payable	309,324	159,004	468,328	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	6,763,531	668,334	7,431,865	120,300
OPEB Liability	143,949	14,224	158,173	2,560
Lease	148,402	0	148,402	0
Tap-in Fee Payable	793,165	0	793,165	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	37,533,533	861,062	38,394,595	122,860
Total Liabilities	47,348,080	2,764,345	50,112,425	1,777,769
Deferred Inflows of Resources				
Deferred Inflows of Resources - Pension	8,930	883	9,813	159
Deferred Inflows of Resources - OPEB	47,475	4,691	52,166	844
Total Deferred Inflows of Resources	56,405	5,574	61,979	1,003
Total Liabilities and Deferred Inflows of Resources	47,404,485	2,769,919	50,174,404	1,778,772
Net Position				
Net Investment in Capital Assets	298,861,195	635,356	299,496,551	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,568,686	0	3,568,686	0
Unrestricted	109,062,539	3,430,654	112,493,193	(24,342)
Total Net Position	\$412,492,420	\$4,066,010	\$416,558,430	(\$24,342)

See accompanying notes to the basic financial statements

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

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Operating Revenues</u>				
Charges for Services	\$0	\$815,501	\$815,501	\$775,917
Charges for Services Pledged as Security on Revenue Bonds	24,202,319	0	24,202,319	0
Other	107,300	0	107,300	0
Total Operating Revenues	24,309,619	815,501	25,125,120	775,917
<u>Operating Expenses</u>				
Personal Services	4,110,855	421,007	4,531,862	71,206
Fringe Benefits	1,836,849	161,647	1,998,496	33,841
Services and Charges	4,700,371	81,079	4,781,450	0
Materials and Supplies	1,432,427	460	1,432,887	0
Claims	0	0	0	153,266
Depreciation/Amortization	7,704,556	46,467	7,751,023	0
Total Operating Expenses	19,785,058	710,660	20,495,718	258,313
Operating Income (Loss)	4,524,561	104,841	4,629,402	517,604
<u>Non-Operating Revenues (Expenses)</u>				
Gain on the Disposal of Capital Assets	27,199	0	27,199	0
Grants	3,115,969	0	3,115,969	0
Interest Expense	(673,016)	0	(673,016)	0
Total Non-Operating Revenues (Expenses)	2,470,152	0	2,470,152	0
Transfer In	10,887,782	0	10,887,782	0
Income Before Contributions	6,994,713	104,841	7,099,554	517,604
Capital Contributions	19,331,637	0	19,331,637	0
Change in Net Position	37,214,132	104,841	37,318,973	517,604
Net Position at Beginning of Year	375,278,288	3,961,169	379,239,457	(541,946)
Net Position at End of Year	\$412,492,420	\$4,066,010	\$416,558,430	(\$24,342)

See accompanying notes to the basic financial statements

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

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$23,833,299	\$806,199	\$24,639,498	\$0
Cash Received from Developers Deposits	458,339	1,866,493	2,324,832	0
Cash Received from Transactions with Other Funds	0	0	0	775,917
Cash Received from Other Revenues	107,300	0	107,300	0
Cash Payments for Personal Services	(4,041,323)	(401,247)	(4,442,570)	(71,160)
Cash Payments for Fringe Benefits	(1,715,810)	(145,472)	(1,861,282)	(28,570)
Cash Payments for Services and Charges	(4,719,924)	(102,302)	(4,822,226)	(5,867)
Cash Payments for Materials and Supplies	(1,300,513)	(460)	(1,300,973)	0
Cash Payments for Return of Developers Deposits	(407,614)	(2,050,701)	(2,458,315)	0
Cash Payments (Used for) Claims	0	0	0	(729,244)
Net Cash Provided by (Used for) Operating Activities	12,213,754	(27,490)	12,186,264	(58,924)
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	8,991,296	0	8,991,296	0
Cash Received from OWDA Loan	16,089,452	0	16,089,452	0
Cash Received from Inception of Lease	201,561	0	201,561	0
Cash Advanced Out Evans Farms Commercial TIF Fund	(17,279)	0	(17,279)	0
Cash Received from Sale of Capital Assets	27,199	0	27,199	0
Cash Payments for Acquisition of Capital Assets	(24,566,374)	0	(24,566,374)	0
Cash Received from Capital Grants	4,996,497	0	4,996,497	0
Cash Payments for Principal on Revenue Bonds and Leases	(3,182,420)	0	(3,182,420)	0
Cash Payments for Interest on Revenue Bonds and Leases	(683,597)	0	(683,597)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	1,856,335	0	1,856,335	0
Net Increase (Decrease) in Cash and Cash Equivalents	14,070,089	(27,490)	14,042,599	(58,924)
Cash and Cash Equivalents at Beginning of Year	59,815,035	5,864,668	65,679,703	1,659,139
Cash and Cash Equivalents at End of Year	\$73,885,124	\$5,837,178	\$79,722,302	\$1,600,215

(continued)

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

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income	\$4,524,561	\$104,841	\$4,629,402	\$517,604
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by Operating Activities</u>				
Depreciation/Amortization	7,704,556	46,467	7,751,023	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(454,024)	(24,790)	(478,814)	0
Decrease in Due from Other Governments	0	15,488	15,488	0
Increase (Decrease) in Developers Deposits	50,725	(184,208)	(133,483)	0
(Increase) in Prepaid Items	(1,729)	(2,385)	(4,114)	(8,762)
Decrease Net Pension Asset	50,641	4,862	55,503	798
(Increase) in Deferred Outflows-Pension	(1,880,295)	(187,019)	(2,067,314)	(34,320)
(Increase) in Deferred Outflows - OPEB	(381,497)	(37,753)	(419,250)	(6,826)
Decrease in Materials and Supplies Inventory	110,307	0	110,307	0
Increase in Accrued Wages Payable	15,896	472	16,368	46
(Decrease) in Accounts Payable	(2,115)	(22,338)	(24,453)	0
Increase in Due to Other Governments	8,613	3,572	12,185	7
(Decrease) in Claims Payable	0	0	0	(573,083)
Increase in Net Pension Liability	4,695,808	466,605	5,162,413	85,385
Increase in OPEB Liability	889,246	86,935	976,181	15,146
(Decrease) in Deferred Inflows-Pension	(2,532,811)	(247,092)	(2,779,903)	(42,760)
(Decrease) in Deferred Inflows-OPEB	(722,768)	(70,435)	(793,203)	(12,159)
Increase in Unearned Revenue	85,004	0	85,004	0
Increase in Compensated Absences Payable	53,636	19,288	72,924	0
Net Cash Provided by (Used for) Operating Activities	<u>\$12,213,754</u>	<u>(\$27,490)</u>	<u>\$12,186,264</u>	<u>(\$58,924)</u>

Noncash Capital and Related Financing Activity:

In 2023, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$10,339,519

See accompanying notes to the basic financial statements

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

<u>Assets</u>	<u>Custodial Funds</u>
Equity in Pooled Cash and Cash Equivalents	\$46,375,653
Cash and Cash Equivalents in Segregated Accounts	1,228,418
Due from Other Governments	5,665,515
Property Taxes Receivable	743,470,793
Special Assessments Receivable	11,379,658
	<hr/>
Total Assets	808,120,037
	<hr/>
<u>Liabilities</u>	
Accrued Wages Payable	152,526
Accounts Payable	882,421
Contracts Payable	801,757
Due to Other Governments	14,465,810
	<hr/>
Total Liabilities	16,302,514
	<hr/>
<u>Deferred Inflows of Resources</u>	
Property and Other Local Taxes	738,446,992
	<hr/>
Total Deferred Inflows of Resources	738,446,992
	<hr/>
<u>Net Position</u>	
Restricted for:	
Individuals, Organizations, and Other Governments	53,370,531
Total Net Position	<u>\$53,370,531</u>

See accompanying notes to the basic financial statements

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

<u>Additions</u>	<u>Custodial Funds</u>
Intergovernmental	\$10,191,297
Amounts Received as Fiscal Agent	54,272,777
Licenses, Permit, and Fees for Other Organizations	55,012,365
Fines and Forfeitures for Other Governments	3,395,442
Property Tax Collections for Other Governments	628,381,604
Special Assessments Collections for Other Governments	11,379,658
Sheriff Sales Collections for Others	2,632,156
Other	469,040
Total Additions	<u><u>\$765,734,339</u></u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	9,974,472
Distributions as Fiscal Agent	51,091,023
Distribution to Others	554,280
Licenses, Permits, and Fees Distributions to Other Governments	55,829,057
Fines and Forfeitures Distributions to Other Governments	5,888,493
Special Assessments Distributions to Other Governments	9,382,114
Sheriff Sales Distributions to Others	3,885,283
Property Tax Distributions to Other Governments	629,598,087
Total Deductions	<u><u>766,202,809</u></u>
Net Change in Fiduciary Net Position	(468,470)
Net Position Beginning of Year	53,839,001
Net Position End of Year	<u><u>\$53,370,531</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Clerk of Courts, Coroner, three Court of Common Pleas Judges, a Probate/Juvenile Court Judge, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. 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 administrators of public services for the entire County.

B. Reporting Entity

A reporting entity is composed of the primary government, and other organizations that are included to ensure the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Delaware County, this includes the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are operated directly 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 County. The County (the primary government) has three component units, the Delaware County Transportation Improvement District (the "District"), Delaware County Finance Authority (the "Authority") and Delaware County Land Reutilization Corporation (the "Corporation") due to the potential that it will provide a financial benefit or impose a financial burden on the County.

Discretely Presented Component Units – The County's component unit column in the government-wide financial statements identifies the financial data of the County's component units, the District, the Authority and the Corporation.

Delaware County Transportation Improvement District – The Delaware County Transportation Improvement District (the District) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. The District was specifically created pursuant to Chapter 5540.02 of the Ohio Revised Code. The District was created by action of the Board of Trustees on May 17, 2018. The District is governed by a seven-member Board of Trustees that acts as the authoritative and legislative body. The Board is comprised of five voting members with each Board member serving a term of two years and there are no term limits for reappointment. The Board members are appointed by the Delaware County Commissioners. None of the Board members receive compensation for serving on the Board. Separately issued financial statements can be obtained from the Delaware County Transportation Improvement District, 140 North Sandusky Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY
(Continued)

Delaware County Finance Authority – The Delaware County Finance Authority (the “Authority”) was created on April 24, 2006 under the authority of Ohio Revised Section 4582.21 through 4582.59 for the purpose of engaging in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Delaware County, Ohio. The Board of Directors (the Board) is the governing board of the Authority. The Board consists of seven members each of whom shall serve for a term of four years and are appointed by the Board of Delaware County Commissioners. The officers of the Board consist of the Chair, Vice-Chair, Treasurer/CFO and Secretary. The officers are elected annually by the Board. All the powers of the Authority are exercised at the discretion of and by or under the direction of the Board. The Board promulgates and approves, all policies and enters into contracts, intergovernmental agreements, and other agreements that further the authorized purposes of the Authority. Separately issued financial statements can be obtained from the Treasurer of the Delaware County Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

Delaware County Land Reutilization Corporation – The Delaware County Land Reutilization Corporation (the “Authority”) is a county land reutilization corporation that was formed on January 26, 2018 when the Delaware County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Delaware County. The Corporation can potentially address parcels where the fair value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Corporation, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Corporation 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. Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members and no more than nine members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation,, based on the population according to the most recent federal decennials census, that is located in the County, (4), one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio directors runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years separately issued financial statements can be obtained from Karen First, Fiscal Manager, 91 N. Sandusky St., Delaware, Ohio 43015.

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 21).

Jointly Governed Organizations - The County participates in three jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Central Ohio Youth Center, and the Central Ohio Interoperable Radio System. (See Note 22).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY
(Continued)

Insurance Pools - The County participates in two insurance pools, the County Risk Sharing Authority, Inc. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 23).

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Delaware 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. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation.

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 business-type 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 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 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 governmental program or business activity is self-financing or draws from the general revenues of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The internal service fund is presented in a single column on the proprietary fund financial statements. The discretely presented component units, while not considered to be major, are shown in a separate column. Fiduciary funds are reported by type.

B. 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. The funds of the County are reported in three categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County 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 purpose 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 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.

American Rescue Plan Act (ARPA) Fund - To account for grant money received under the American Rescue Plan Act (ARPA) that is restricted for use on ARPA programs.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

Capital Improvement Reserve Fund - To account for funds transferred from the General Fund for major capital improvements and renovations.

Evans Farm TIF Fund - To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real estate.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

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 the County's major enterprise fund:

Sanitary Engineer Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

The other enterprise funds of the County account for charges for services and operating and capital grants for the solid waste transfer station and storm water treatment.

Internal Service Fund - The internal service fund accounts 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 County's internal service fund accounts for the workers' compensation self-insurance plan.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, custodial funds, and private purpose trust funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2023. The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for other district and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using 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 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 current liabilities and deferred inflows of resources are generally included on the balance sheet.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The statement of revenues, expenditures, and changes in fund balances reflects 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 financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using 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. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenues 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 the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means 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 after year end.

Nonexchange transactions in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest. Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to future periods. For the County, deferred outflows of resources consists of a deferred charge on refunding and pension and OPEB reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. The deferred outflows of resources related to pension and OPEB are explained further in Notes 15 and 16.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, pension, OPEB, leases and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenue including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. The deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and are further explained in Notes 15 and 16.

Expenses/Expenditures

On the accrual basis, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. 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 the County Commissioners at the fund, program, department, and object level for all funds. Budgetary information for the Indigent Application special revenue fund is not reported because it is not included in the "appropriated budget" which is adopted for the County.

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

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 appropriations 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.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County or by the component unit, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Cash and cash equivalents that are held separately by an escrow agent for the payment of retainage to contractors upon project completion are recorded as "Cash and Cash Equivalents with Escrow Agent".

Cash and cash equivalents held by the County's third-party administrator for workers' compensation is presented as "Cash and Cash Equivalents with Fiscal Agent".

During 2023, the County investments were limited to Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal National Mortgage Association (FNMA) securities, Ohio Local Government Bonds, United States Treasury Bonds, Mutual Funds, Commercial Paper, Corporate Bonds, the State Treasury Asset Reserve of Ohio (STAR Ohio), and nonnegotiable certificates of deposit.. Investments are reported at fair value which is based on quoted market prices.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Investments (Continued)

During 2023, the County invested in STAR Ohio. 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 Standard's Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its 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. The County's other investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds and treasury bonds. All of these investments are reported at fair value, which is based on quoted market price or current share price.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2023 was \$19,252,804 which included \$12,950,971 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments. The County intends to hold all investments until maturity.

G. 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.

H. Inventory

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

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their expenditure are reported as restricted.

The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors and for the postclosure liability.

Restricted assets also represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements. These assets are generally held in separate accounts of the County or by a trustee. The various covenants place restrictions on the use of these resources and require minimum balances to be maintained in a debt service reserve.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at acquisition value on the date donated.

<u>Capitalization Thresholds by Asset Type</u>	
Improvements Other than Building	\$10,000
Machinery, Equipment and Furniture	\$5,000
Building Improvements	\$25,000
Software	\$100,000

Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land, land improvements, 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. The County reports all infrastructure, including that acquired prior to June 30, 1980.

Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	15-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	20-50 years	N/A
Machinery and Equipment	5-25 years	5-40 years
Sewer Lines	N/A	70 years

Right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying assets. All other reported capital assets except land and construction in progress are depreciated.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Deferred Charge on Refunding

For advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

L. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as “Interfund Receivables/Payables”. Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as “Internal Balances”.

M. 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, for employees with ten or more years of service, taking into consideration any limits specified in the County’s union contracts or departmental personnel policies.

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on 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, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and special assessment bonds are recognized as liabilities on the fund financial statements when due.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Bond Premium

Bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

P. Net Position

Net position represents the difference between all other elements in the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance 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 its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes activities of the County Auditor, County Treasurer, County Recorder, Board of Elections, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Q. 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 classification 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 - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

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

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

Assigned - Amounts in the assigned 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. Assigned amounts represent intended uses established by the County Commissioners. Policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County first applies restricted resources when an expenditure is 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 can be used.

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2023, and is shown as unassigned fund balance in the General Fund.

R. 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 sanitary sewer, solid waste, and storm water, and premiums charged for workers' compensation in the internal service fund. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

S. Capital Contributions

Capital contributions arise from outside contributions of resources restricted to capital acquisition and construction.

T. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Internal Activity (Continued)

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 the 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.

U. 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.

V. 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.

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2023, the County has implemented GASB Statement No. 94, “*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*”, GASB Statement No. 96, “*Subscription-Based Information Technology Arrangements*”, and certain paragraphs of GASB Statement No. 99, “*Omnibus 2022*”.

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability (3) provides the capitalization criteria for outlays other than subscription payments, and (4) requires note disclosures regarding a SBITA. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2023 included the following individual fund deficits:

	<u>Deficit</u>
Evans Farm TIF	\$17,300,910
<u>Nonmajor funds:</u>	
Slate Ridge TIF 2	8,568,769
Medical Home Road TIF	1,512,016
Berlin Farm	546,000

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

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 Fund, and the American Rescue Plan and Developmental Disabilities 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 that:

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. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (Continued)

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

Changes in Fund Balance			
	General	American Rescue Plan	Developmental Disabilities
Budget Basis	\$11,738,179	(\$6,606,485)	\$877,466
Net Adjustment for Revenue Accruals	(9,744,614)	6,653,819	(430,393)
Net Adjustments for Expenditure Accruals	15,594,506	(47,334)	(525,176)
Net Adjustment for Other Sources/Uses	6,725,433	0	0
Funds Budgeted Elsewhere	(188,848)	0	0
Adjustment for Encumbrances	3,269,453	0	851,869
GAAP Basis	\$27,394,109	\$0	\$773,766

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the recorder fund and title administration fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 5 – DEPOSITS AND INVESTMENTS

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys 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.

Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed 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 obligation 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, Government National Mortgage Association, and Student Loan Marketing 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 fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 exchange similar securities, or cash, equal value for equal value;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

9. Up to twenty-five percent of the County's average portfolio 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 rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers' acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. 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 consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to one 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateralize securities that are in the possession of an outside party. As of December 31, 2023, the carrying amount of all County deposits was \$12,838,725 and the bank balance was \$9,805,787, including cash in segregated accounts. At year end \$8,918,290 of the County's bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose fair value at all times shall be at least 105 percent of the deposits being secured.

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. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2023, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$5,652,731	\$1,215,132	\$4,437,599	\$0
Federal Farm Credit Bank Notes	25,102,550	0	14,944,150	10,108,400
Federal Home Loan Bank Notes	50,560,530	0	45,599,480	4,961,050
Federal National Mortgage Association Notes	28,346,627	0	18,435,302	9,911,325
Ohio Local Government Bonds	17,401,239	0	8,832,661	8,568,578
United States Treasurer Bonds	29,628,003	14,471,538	0	15,156,465
Mutual Funds	535,108	535,108	0	0
STAR Ohio (Net Asset Value)	66,054,881	66,054,881	0	0
Commercial Paper	54,240,100	49,385,700	4,854,400	0
Corporate Bonds	69,219,164	22,383,858	46,835,306	0
Total Investments	\$346,740,933	\$154,046,217	\$143,938,898	\$48,705,818

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. All of the County's investments with the exception of the Ohio Local Government Bonds-Private Placement are measured at fair value, and are valued using quoted market prices (Level 1 inputs). The Ohio Local Government Bonds-Private Placement are valued using significant unobservable inputs (Level 3 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code; all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County with the exception of the Ohio Local Government Bonds-Private Placement. The investment policy permits the County Treasurer to invest in Ohio Local Government Bonds for up to ten years.

The negotiable certificates of deposit are generally insured by the FDIC and/or SIPC. The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, U.S. Treasury Bonds, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moody's. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moody's. Ohio Local Government Bonds Private Placement are not rated. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2023 is 32 days. STAR Ohio and money market account are reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. The County places no limit on the amount of its inactive monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$5,652,731	1.63%
Federal Farm Credit Bank Notes	25,102,550	7.24%
Federal Home Loan Bank Notes	50,560,530	14.58%
Federal National Mortgage Association Notes	28,346,627	8.18%
Ohio Local Government Bonds	17,401,239	5.02%
United State Treasurer Bonds	29,628,003	8.54%
Mutual Funds	535,108	0.15%
STAR Ohio	66,054,881	19.05%
Commercial Paper	54,240,100	15.64%
Corporate Bonds	69,219,164	19.97%
	<u>\$346,740,933</u>	<u>100.00%</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2023:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$12,838,725
Investments	<u>346,740,933</u>
Total	\$359,579,658
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$232,253,285
Business-type activities	79,722,302
Custodial funds	<u>47,604,071</u>
	\$359,579,658

NOTE 6 - RECEIVABLES

Receivables at December 31, 2023, consisted of accounts (billings for user charged services); hotel and motel taxes; sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; special assessments; Concord Scioto Community Authority; City of Delaware; Delaware County Transportation Improvement District; Delaware County Finance Authority and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, special assessments, City of Delaware-Sawmill Parkway Receivable, Delaware County Finance Authority and Concord Scioto Community Authority. Refer to Note 11 for information about Concord Scioto Community Authority Receivable.

On June 23, 2014, the County entered the Sawmill Parkway Cooperative Agreement (Agreement) with the City of Delaware (City) for the right-of-way acquisition, construction, installation, equipping and improvement of Sawmill Parkway Extension (Project). During 2015, the County issued \$41,000,000 in sales tax supported bonds for payment of the costs of the Project. The total cost of the Project was \$42,463,834. The City of Delaware is responsible for paying \$5,868,402 upon receipt of the final completion certificate. The financial completion certificate was certified on December 31, 2019. Those payments will be made from service payments in lieu of taxes (PILOTs) pursuant to the creation of one or more tax incremental financing areas within the City and in proximity to the site of the Project. Estimated collectability is projected to be fifty years. The County does not expect to collect any receipts for at least ten years.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$1,215,876, will not be received within one year. Delinquent special assessments were \$349,691.

On June 18, 2020, the County entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between the Delaware County Finance Authority (DCFA) and Buckeye State Bank. During 2020, the County contributed \$2,500,000 and received contributions to the fund from Liberty Township and Orange Township, each in the amount of \$250,000 to assist small businesses experiencing significant cash

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 6 – RECEIVABLES (Continued)

flow and operating fund shortages and struggling to remain in operation. The DCFA and Buckeye State Bank administered loans to recipients. Terms of the loans are 6 monthly interest only payments followed by 54 monthly principal and interest payments. As of December 31, 2023, there is no expected loan loss. The County does not expect to collect this receivable for at least three years.

Receivables recorded on the County's financial statements are recorded to the extent 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 collectability. Using these criteria, the County has elected to not record child support arrearages in the custodial funds. 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.

The County is reporting leases receivable of \$236,325 in governmental funds. For 2023, the County recognized lease revenue of \$69,549. The leases are with cell phone providers to use space for 911-Cellular Communication towers and with the Ohio Department of Public Safety for use of the Willis Building. The Verizon Tower lease has a term of 113 months, and the lessee has four extension options, each for 60 months. The AT&T Tower lease has a term of 79 months, and the lessee has 3 extension options, each for 60 months.

A summary of the principal amounts due from other governments is included on the following page.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 6 – RECEIVABLES (Continued)

Principal amounts due from other governments:

	Amount
Governmental Activities:	
Major Funds	
General Fund	
Local Government	\$783,015
Casino Allocation	1,574,142
Homestead and Rollback	952,392
Grants	355,732
Total General Fund	\$3,665,281
Developmental Disabilities	
Homestead and Rollback	\$846,787
Grants	1,447,784
Total Developmental Disabilities	\$2,294,571
Total Major Funds	\$5,959,852
Nonmajor Funds	
Motor Vehicle Tax	\$5,211,934
Homestead and Rollback	299,912
Grants	1,289,050
Sawmill Parkway	5,868,402
SIB Loan	1,864,940
Total Nonmajor Funds	\$14,534,238
Total Governmental Activities	\$20,494,090
Custodial Funds:	
Local Government	\$983,981
Township Gas	1,657,650
Library Support	2,006,367
Auto Tags	1,017,517
Total Custodial Funds	\$5,665,515

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 7 - PERMISSIVE SALES AND USE TAX

November 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund.

In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July 1998, the County Commissioners extended the additional sales tax through December 31, 1998, and authorized a further ten-year extension subject to voter approval at the general election in November 1998. The extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008.

In 2007, the County Commissioners adopted a resolution to make the additional sales tax permanent. The resolution required all of the .75 percent sales tax be recorded in the General Fund, effective with the April 2009 receipts. The County Commissioners designated .375 percent for road maintenance and repair. The remaining portion was allocated for general operations.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2023 represent the collection of 2022 taxes. Real property taxes received in 2023 were levied after October 1, 2022, on the assessed values as of January 1, 2022, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2023 represent the collection of 2022 taxes. Public utility real and tangible personal property taxes received in 2023 became a lien on December 31, 2022, were levied after October 1, 2022, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 8 - PROPERTY TAXES (Continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In the 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, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources - unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2023, was \$5.87 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2022, collected as tax receipts in 2023 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$9,443,233,610
Tangible Public Utility Property	503,771,560
Total Assessed Value	<u><u>\$9,947,005,170</u></u>

NOTE 9 - PAYMENT IN LIEU OF TAXES

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted.

The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 10 - CAPITAL ASSETS

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

	Balance January 1, 2023	Additions	Reductions	Transfer to BTA	Balance December 31, 2023
Governmental Activities					
Nondepreciable Capital Assets					
Land	\$47,466,003	\$1,237,093	\$0	\$0	\$48,703,096
Land Improvements	20,908,119	0	0	0	20,908,119
Construction in Progress	60,569,144	35,851,071	(54,528,882)	(10,887,782)	31,003,551
Total NonDepreciable Capital Assets	<u>128,943,266</u>	<u>37,088,164</u>	<u>(54,528,882)</u>	<u>(10,887,782)</u>	<u>100,614,766</u>
Governmental Activities					
Depreciable Capital Assets					
Buildings	132,925,085	47,644,710	(79,286)	0	180,490,509
Improvements Other than Buildings	8,375,734	1,673,514	(394,031)	0	9,655,217
Roads, Bridges, Culverts, and Traffic Signals	281,682,497	10,771,684	(644,812)	0	291,809,369
Machinery and Equipment	45,196,226	4,969,547	(859,908)	0	49,305,865
Intangible Right to Use					
Leased Buildings & Equipment	301,226	671,085	0	0	972,311
Total Depreciable Capital Assets	<u>468,480,768</u>	<u>65,730,540</u>	<u>(1,978,037)</u>	<u>0</u>	<u>532,233,271</u>
Less Accumulated Depreciation for					
Buildings	(39,093,599)	(3,535,534)	21,967	0	(42,607,166)
Improvements Other than Buildings	(4,554,020)	(302,281)	133,971	0	(4,722,330)
Roads, Bridges, Culverts, and Traffic Signals	(113,367,800)	(8,897,690)	582,955	0	(121,682,535)
Machinery and Equipment	(25,404,473)	(4,603,017)	628,450	0	(29,379,040)
Intangible Right to Use					
Leased Buildings & Equipment	(21,348)	(133,277)	0	0	(154,625)
Total Accumulated Depreciations	<u>(182,441,240)</u>	<u>(17,471,799)</u>	<u>1,367,343</u>	<u>0</u>	<u>(198,545,696)</u>
Total Depreciable Capital Assets, Net	<u>286,039,528</u>	<u>48,258,741</u>	<u>(610,694)</u>	<u>0</u>	<u>333,687,575</u>
Governmental Activities Capital Assets, Net	<u>\$414,982,794</u>	<u>\$85,346,905</u>	<u>(55,139,576)</u>	<u>(10,887,782)</u>	<u>\$434,302,341</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance January 1, 2023	Additions	Reductions	Transfer from GTA	Balance December 31, 2023
Business-Type Activities					
Nondepreciable Capital Assets					
Land	\$8,820,334	\$0	\$0	\$0	\$8,820,334
Construction in Progress	8,768,912	27,631,163	(884,494)	0	35,515,581
Total Nondepreciable Capital Assets	17,589,246	27,631,163	(884,494)	0	44,335,915
Depreciable Capital Assets					
Buildings	138,165,178	797,454	0	8,990,038	147,952,670
Machinery and Equipment	44,594,066	648,333	(36,220)	0	45,206,179
Sewer Lines	214,755,864	10,755,914	0	1,897,744	227,409,522
Intangible Right To Use					
Leased Equipment	0	201,561	0	0	201,561
Total Depreciable Capital Assets	397,515,108	12,403,262	(36,220)	10,887,782	420,769,932
Less Accumulated Depreciation for:					
Buildings	(47,630,531)	(3,001,790)	0	0	(50,632,321)
Machinery and Equipment	(33,333,570)	(1,494,589)	36,220	0	(34,791,939)
Sewer Lines	(45,822,924)	(3,233,500)	0	0	(49,056,424)
Intangible Right To Use					
Leased Equipment	0	(21,144)	0	0	(21,144)
Total Accumulated Depreciation	(126,787,025)	(7,751,023)	36,220	0	(134,501,828)
Total Depreciable Capital Assets, Net	270,728,083	4,652,239	0	10,887,782	286,268,104
Business-Type Activities Capital Assets, Net	\$288,317,329	32,283,402	(\$884,494)	\$10,887,782	\$330,604,019

The County received capital assets from developers in the amount of \$10,339,519.

Depreciation/amortization expense was charged to governmental functions and business-type activities as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$2,196,703
Judicial	1,615,694
Public Safety	3,098,912
Public Works	9,855,176
Human Services	480,875
Other	45,981
Intergovernmental	28,776
Health	16,405
Leased Building & Equipment	133,277
Total Depreciation/Amortization Expense	\$17,471,799
Governmental Activities	

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

Business-Type Activities	
Sanitary Engineer	\$7,683,412
Leased Equipment	21,144
Other Enterprise	
Solid Waste Transfer Station	43,586
Storm Water	2,881
Total Depreciation Expense Other Enterprise	46,467
Total Depreciation/Amortization Expense	\$7,751,023
Business-Type Activities	\$7,751,023

NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE

On November 1, 2007, the County entered into an agreement with the Concord/Scioto Community Authority (Authority) to acquire, construct, and install the Lower Scioto Water Reclamation Facility (Facility) and related improvements. The cost of the Facility was to be paid through County contributions to the Authority and \$14,600,000 in facilities bonds issued by the Authority. Due to the general economic downturn in housing development associated with the recession in 2008, the anticipated development in the service area of the Authority did not occur; therefore, the Authority was unable to pay the outstanding balance on the facilities bonds. The construction costs paid by the County through December 31, 2012, were reported as construction in progress. On October 1, 2013, the County entered into an asset purchase and bond modification and redemption agreement with the Authority and paid the Authority \$14,062,375. The Authority then redeemed the outstanding balance of the facilities bonds.

The Facility became operational in 2017 with the implementation of Phase I; subsequent phases of processing will be initiated as future development occurs. The Facility’s operations will support future housing development in the service area of the Facility.

The asset purchase and bond modification and redemption agreement defines charges to be assessed on property owners within the service area of the Authority. The County will receive 2.0 mills of the 10.25 mills Community Development Charge collected by the Authority to reimburse the County for the cost incurred for the Facility. The total cost incurred by the County for the Facility was \$33,941,926. The County collected \$433,908 of this receivable as of December 31, 2023, which leads to the net amount owed of \$33,508,018 as of December 31, 2023. The County projection of the collection of the receivable is as follows:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE (Continued)

<u>Year</u>	<u>Concord Scioto Community Authority Receivable</u>
2024	200,000
2025	250,000
2026	275,000
2027	320,000
2028	375,000
2029-2033	2,500,000
2034-2038	3,350,000
2039-2043	4,275,000
2044-2048	5,300,000
2049-2053	6,400,000
2054-2058	7,600,000
2059-2060	2,663,018
	33,508,018

NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES

At December 31, 2023, the General Fund had an interfund receivable, in the amount of \$3,724,775, from the Auto and Gas fund, \$445,548 from the County Drainage fund, \$546,000 from the Berlin Farm fund, \$10,824,275 from the Slate Ridge TIF II fund, \$1,100,000 from the Ravines at Meadow TIF fund, \$2,200,000 from the Medical Home Road fund, and \$17,890 from the Special Bond Retirement fund, due to providing cash flow resources until the receipt of grant moneys and for services provided.

Other governmental funds had an interfund receivable in the amount of \$48,200 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act Fund. This balance resulted from the lag time between the dates interfund goods and services are provided and payments between funds are made.

The Sanitary Fund had an interfund receivable in the amount of \$17,590,890 from Evans Farms Commercial TIF Capital Project Fund. The Evans Farm TIF balance resulted from an advance from the Sanitary Fund to the Evans Farms Commercial TIF Capital Projects Fund to provide resources to pay for the sewer infrastructure that the Evans Farms Commercial TIF Capital Project Fund is responsible for as part of the TIF agreement. The sewer infrastructure is required to be in place before the development could occur. Once the development occurs, the Evans Farms Commercial TIF will begin to generate revenue to pay back the Sanitary Fund for this advance.

All interfund balances, with the exception of the \$10,824,275 receivable to the General Fund from the Slate Ridge II fund and the \$17,590,890 receivable in the Sanitary Fund from the Evans Commercial TIF Capital Projects Fund, are expected to be repaid within one year.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 13 - RISK MANAGEMENT

A. Insurance

The County participates in a risk-sharing pool, the County Risk Sharing Authority, Inc. (CORSA), for property, casualty, and public officials' insurance coverage. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,500,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level. Settlement amounts have not exceeded insurance coverage for the last three years. Coverage remains consistent with the previous years.

B. Health Benefits

In 2023, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

C. Workers' Compensation

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio.

The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims.

Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$750,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2023, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. Claims payable, in the amount of \$1,653,592 are due within one year.

The changes in the claims liability during 2022 and 2023 were as follows:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 13 - RISK MANAGEMENT (Continued)

	<u>Beginning of the Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2022	\$1,459,864	\$1,335,092	\$588,645	\$2,206,311
2023	\$2,206,311	\$173,630	\$726,349	\$1,653,592

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2023:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/23</u>	<u>Outstanding Balance</u>
Peterson Construction Company	\$46,340,329	\$22,049,934	\$24,290,395
Peterson Construction Company	13,424,362	0	13,424,362
Elite Excavating	5,148,138	0	5,148,138
Gilbane Building Company	42,476,839	40,722,931	1,753,908
Gannett Fleming Engineers	3,018,460	1,326,309	1,692,151
Double Z Construction Co	2,494,894	1,253,332	1,241,562
The Shelly Company	1,241,340	109,982	1,131,358
Strawser Paving Co Inc	4,815,897	3,936,098	879,799
The Shelly Company	1,307,442	473,496	833,946
Strawser Paving Co Inc	2,754,541	2,016,457	738,084
Visu Sewer of Ohio LLC	573,384	0	573,384
EMH&T Inc.	562,739	0	562,739
Rietschlin Construction Inc.	634,289	116,124	518,165
HDR Engineering Inc.	2,336,627	1,874,442	462,185
MS Consultants, Inc.	1,474,300	1,012,752	461,548
The Shelly Company	529,627	102,056	427,571
The Shelly Company	452,704	80,227	372,477
The Shelly Company	416,553	102,902	313,651
The Shelly Company	381,912	68,872	313,040
The Shelly Company	436,104	133,000	303,104
	<u>\$130,820,481</u>	<u>\$75,378,914</u>	<u>\$55,441,567</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (Continued)

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2023 are as follows:

General Fund	\$3,284,790
Developmental Disabilities Fund	851,869
Other Governmental Funds	4,545,191
Sanitary Engineer Fund	330,721
Other Enterprise Funds	<u>2,720</u>
Total	<u>\$9,015,291</u>

NOTE 15 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services.

Pensions 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 liability/asset represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension 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 this estimate annually.

The 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.

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. 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 were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS ACFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	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 and Service Requirements:	Age and Service Requirements:
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula:	Formula:	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	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 52 with 25 years of service credit or Age 56 with 15 years of service credit

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula:	Formula:	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	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	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.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. 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. 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.

Beginning in 2022, the combined plan was consolidated under the traditional plan (defined benefit plan) and the combined plan option was no longer available for new hires.

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

	State and Local	Public Safety	Law Enforcement
2023 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12%*	13%**
 2023 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%
Total Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%

* This rate is determined by the OPERS Board and has no maximum rate established by ORC.

**This rate is also determined by OPERS Board, but is limited by ORC to no more than 2 percent greater than the public safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan and the Combined Plan was \$10,502,624 for 2023. Of this amount, \$242,691 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan was measured as of December 31, 2022, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

The County's proportion of the net pension liability or asset 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:

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.4316331%	0.4998865%	
Prior Measurement Date	<u>0.4256447%</u>	<u>0.5142812%</u>	
Change in Proportionate Share	0.0059884%	-0.0143947%	
Proportionate share of the net pension asset	\$0	\$1,178,182	\$1,178,182
Proportionate share of the net pension liability	\$127,504,599	\$0	\$127,504,599
Pension expense	\$19,794,236	\$311,582	\$20,105,818

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

	<u>OPERS- Traditional</u>	<u>OPERS- Combined</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$4,235,167	\$72,434	\$4,307,601
Net difference between projected and actual earnings on pension plan investments	36,342,816	429,379	36,772,195
Change in assumption	1,346,996	78,001	1,424,997
Change in employer's proportionate percentage/difference between employer contributions	768,267	0	768,267
Contributions subsequent to the measurement date	<u>10,191,042</u>	<u>311,582</u>	<u>10,502,624</u>
Total deferred outflows of resources	<u>\$52,884,288</u>	<u>\$891,396</u>	<u>\$53,775,684</u>
Deferred inflows of resources			
Differences between expected and actual experience	<u>\$0</u>	<u>\$168,348</u>	<u>\$168,348</u>
Total deferred inflows of resources	<u>\$0</u>	<u>\$168,348</u>	<u>\$168,348</u>

The County reported \$10,502,624 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/asset in the year ending December 31, 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:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Year Ending	OPERS- Traditional	OPERS- Combined	Total
2024	\$5,702,513	\$17,431	\$5,719,944
2025	8,490,024	78,994	8,569,018
2026	10,697,461	109,600	10,807,061
2027	17,803,247	184,863	17,988,110
2028	0	(506)	(506)
Thereafter	0	21,085	21,085
Total	<u>\$42,693,245</u>	<u>\$411,467</u>	<u>\$43,104,712</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future.

Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of 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 in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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-1/7/13 Retirees: 3 percent, simple
	Post-1/7/13 Retirees: 3 percent through 2022 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% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% 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% 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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 a loss of 12.1% for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS 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 table below displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
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	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 6.9 percent for both the Traditional Pension Plan and the Combined Plan. The discount rate used to measure total pension liability prior to December 31, 2022 was 6.9%. 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 statutorily required rates. 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 was applied to all periods of projected benefit payments to determine the total pension liability.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Sensitivity of the County’s Proportionate Share of the Net Pension (Asset)/Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net pension liability/asset 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/asset would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher 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 (asset):			
Traditional Pension Plan	\$190,997,635	\$127,504,599	\$74,689,787
Combined Plan	(614,860)	(1,178,182)	(1,624,631)

NOTE 16 – DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT LIABILITY PLANS (OPEB)

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions between an employer and its employees of salaries and benefits for employee services. 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 OPEB is a present obligation as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability 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 OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB Liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

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, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This 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 refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' ACFR referenced below for additional information.

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 requiring 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

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 contributions to health care for members in the traditional and combined plans.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County’s contractually required contribution was \$0 for 2023.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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

The net 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. The County’s proportion of the net OPEB liability was based on the County’s share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Asset/Liability:	
Current Measurement Date	0.4303901%
Prior Measurement Date	0.4261678%
Change in Proportionate Share	0.0042223%
Proportionate Share of the Net OPEB Liability	\$2,713,692
OPEB Expense	\$4,088,418

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

	<u>OPERS</u>
Deferred Outflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$5,371,212
Changes in assumption	2,650,525
Change in employer's proportionate percentage/difference between employer contributions	21,203
Total Deferred Outflows of Resources	<u>\$8,042,940</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$676,900
Change of assumptions	218,094
Total Deferred Inflows of Resources	<u>\$894,994</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2024	\$911,038
2025	1,970,998
2026	1,680,617
2027	2,585,293
2028	0
Thereafter	0
Total	<u>\$7,147,946</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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 benefits for financial reporting purposes are based on the substantive plan 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 actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage inflation	2.75 percent
Future salary increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.50 percent initial, 3.50 percent ultimate in 2036
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% 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% 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
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	<u>6.00</u>	1.84
Total	<u><u>100.00 %</u></u>	

Discount Rate - A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022.

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) a tax-exempt municipal bond rate based on an index of 20- year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. 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 the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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/(asset) calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher 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)	\$9,236,172	\$2,713,692	(\$2,668,419)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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 that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s 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	\$2,543,606	\$2,713,692	\$2,905,133

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date when a service benchmark is reached, vacation is accrued regularly throughout the year. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by County policy and union contracts and accumulated without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

B. Health Care Benefits

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO).

NOTE 18 - LONG-TERM OBLIGATIONS

The original issue date, interest rate, and original issue amount for the County's long-term obligations are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
2019 Bond Refunding	2019	1.79	\$8,570,000
2013 Council for Older Adults Refunding	2013	2 - 9.86	\$7,245,000
2016 General Obligation Various Purpose Improvement	2016	1.5 - 4	\$36,090,000
Sales Tax Revenue Bonds			
2015 Sales Tax Revenue Bonds	2015	2 - 5	\$41,000,000
Special Assessment Bonds			
2007A Various Purpose	2007	4.75	\$98,300
2018 Ditch Improvements	2018	3.22	\$232,000
2020 Ditch Improvements	2020	3.5	\$99,700
2021 Ditch Improvements	2021	1.5	\$259,178
2023 Ditch Improvements	2023	4.8	\$383,087
Revenue Bonds			
2014 Sewer Improvements	2014	1 - 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 - 5	\$17,480,000
Other Long-Term Debt			
ODOT State Infrastructure Bank Loan	2020	3	\$2,428,674
Slate Ridge 2 Note	2020-2021	0	\$2,141,320
Creekside TIF Note	2018	9	\$3,616,210
Home High TIF Note	2020	4.5	\$713,000
Ohio Water Development Authority Loan	2022	3.73 - 4.26	\$37,022,147

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2023, was as follows:

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Due Within One Year
Governmental Activities					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$33,610,000	\$0	\$985,000	\$32,625,000	\$1,070,000
Bond Premium	976,578	0	28,620	947,958	0
Total Sales Tax Revenue Bonds	34,586,578	0	1,013,620	33,572,958	1,070,000
General Obligation Bonds					
2013 Council for Older Adults Refunding	2,490,000	0	805,000	1,685,000	830,000
Bond Premium	249,675	0	80,717	168,958	0
2016 Various Purpose Improvement and Refunding Bond	30,760,000	0	475,000	30,285,000	480,000
Bond Premium	1,958,095	0	30,237	1,927,858	0
2019 Various Purpose Refunding Bond	4,010,000	0	1,510,000	2,500,000	1,485,000
Total General Obligation Bonds	39,467,770	0	2,900,954	36,566,816	2,795,000
Special Assessment Bonds					
2007A Various Purpose	33,800	0	6,200	27,600	6,400
2018 Ditch Improvements	124,303	0	29,595	94,708	30,554
2020 Ditch Improvements	77,709	0	11,851	65,858	12,265
2021 Ditch Improvements	229,751	0	31,138	198,613	31,684
2023 Ditch Improvements	0	383,087	0	383,087	36,000
Total Special Assessment Bonds	465,563	383,087	78,784	769,866	116,903
Other Long-Term Obligations					
ODOT State Infrastructure Bank Loan	2,428,674	0	563,733	1,864,941	729,359
Slate Ridge TIF Note	1,369,421	0	916,372	453,049	0
Creekside TIF Note	3,616,210	0	0	3,616,210	0
Home High TIF Note	713,000	0	0	713,000	0
Lease Payable	220,425	671,085	126,835	764,675	168,798
Net Pension Liability	34,763,358	85,309,376	0	120,072,734	0
Net OPEB Liability	0	2,555,519	0	2,555,519	0
Compensated Absences Payable	8,896,823	4,832,998	3,539,207	10,190,614	2,767,690
Total Other Long-Term Obligations	52,007,911	93,368,978	5,146,147	140,230,742	3,665,847
Total Governmental Activities	\$126,527,822	\$93,752,065	\$9,139,505	\$211,140,382	\$7,647,750

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer Improvements	\$9,425,000	\$0	\$440,000	\$8,985,000	\$455,000
Bond Premium	132,783	0	6,199	126,584	0
2017 Sewer Improvements	2,725,000	0	2,725,000	0	0
Bond Premium	110,980	0	110,980	0	0
Total Revenue Bonds	12,393,763	0	3,282,179	9,111,584	455,000
Other Long-Term Obligations					
Ohio Water Development Authority Loan	129,126	16,089,452	0	16,218,578	0
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	981,185	346,980	235,000	1,093,165	300,000
Postclosure Cost Payable	19,500	0	0	19,500	0
Lease Payable	0	201,561	17,420	184,141	35,739
Net Pension Liability	2,269,452	5,162,413	0	7,431,865	
Net OPEB Liability	0	158,173	0	158,173	
Compensated Absences Payable	557,892	281,468	208,544	630,816	162,488
Total Other Long-Term Obligations	8,457,155	22,240,047	460,964	30,236,238	498,227
Total Business-Type Activities	\$20,850,918	\$22,240,047	\$3,743,143	\$39,347,822	\$953,227

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Sales Tax Revenue Bonds

2015 Sales Tax Revenue Bonds - On July 8, 2015 the County issued sales tax bonds in the amount of \$41,000,000, for the purpose of paying the cost of extending Sawmill Parkway. The bonds have an interest rate that will not exceed 6 percent and will mature December 1, 2034. The sales tax revenue bonds are payable from the Special Bond Retirement debt service fund.

The sales tax revenue bonds of the County are subject to mandatory redemption requirements, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the authorizing legislation. That mandatory redemption is to occur on December 1 in each year, at a redemption price equal to 100 percent of the principal amount plus accrued interest to the redemption date, according to the following schedule:

<u>Redemption Dates</u>	<u>Dates Requirements 2015 Sales Tax Revenue Bonds</u>
2033	\$3,770,000
2034	\$3,925,000

The sales tax revenue bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000 plus accrued interest to the redemption date. The date each bond may be called and the redemption prices, expressed as percentages of the principal amount redeemed, are set forth below:

<u>Redemption Dates</u>	<u>Redemption Dates (All Inclusive)</u>
December 1, 2025 and thereafter	<u>2015 Sales Tax Revenue Bonds</u> 100%

General Obligation Bonds

The general obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes or general obligation bonds. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as governmental activities obligations are payable from the General Bond Retirement and Special Bond Retirement debt service funds.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

On November 6, 2019, the County issued Various Purpose Refunding Bonds in the amount of \$8,570,000 with an interest rate of 1.79% to refund \$1,350,000 of 2010 Jail Improvement, \$750,000 of 2010 Hayes Improvements, and \$6,395,000 of 2010 Hayes Current Refunding bonds. Net proceeds of \$8,501,747 were used to purchase U.S. Government Securities after payment of issuance costs. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the original bonds which were refunded are considered to be defeased and the liability of these bonds has been removed from the County’s long-term obligation. Although the refunding resulted in the recognition of an accounting loss of \$68,253 for the year ended December 31, 2019, the County lowered its aggregated debt service payments by \$556,822 over the next five years and obtained an economic gain of \$504,531.

2013 Council for Older Adults - In 2013, the County issued \$7,245,000 in general obligation refunding bonds with interest rates ranging from 2 percent to 9.86 percent, to refund \$7,245,000 of 2005 Council for Older Adults general obligation bonds. A premium of \$726,457 was received on the sale of the bonds. The net proceeds of \$7,829,604 (after payment of \$141,853 in underwriting fees, insurance, and other issuance costs, of which \$10,014 was refunded back to the County) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$7,245,000 of the 2005 Council for Older Adults general obligation bonds is considered to be defeased and the liability for those bonds has been removed from the County’s long-term obligations.

The general obligation bonds of the County are subject to mandatory redemption requirements, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the authorizing legislation. That mandatory redemption is to occur on December 1 in each year, at a redemption price equal to 100 percent of the principal amount plus accrued interest to the redemption date, according to the following schedule:

Mandatory Redemption Requirements

Year	2013 Council for Older Adults Refunding
2024	\$830,000
2025	\$855,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

2016 General Obligation Various Purpose Improvement and Refunding Bond - On May 25, 2016 the County issued \$36,090,000 in general obligation various purpose improvement and refunding bonds with interest rates ranging from 1.5 percent to 4% percent to refund \$980,000 of 2007 Various Purpose general obligation bonds, \$3,110,000 of the 2007 Various Purpose special assessment bonds, and \$32,000,000 for the purpose of paying the cost of the new Courthouse. A premium of \$2,297,387 was received on the sale of the bonds. Net proceeds in the amount of \$4,288,873 (after payment of \$41,738 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation and special assessment bonds. As a result, 2007 Various Purpose general obligation and special assessment bonds are considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

The general obligation bonds of the County are subject to mandatory redemption requirements, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the authorizing legislation. That mandatory redemption is to occur on December 1 in each year, at a redemption price equal to 100 percent of the principal amount plus accrued interest to the redemption date, according to the following schedule:

Mandatory Redemption Requirements

Year	2016 General Obligation Various Purpose Improvement and Refunding Bond
2036	\$1,905,000
2037	\$1,965,000
2038	\$2,025,000
2039	\$2,085,000
2040	\$2,165,000
2041	\$2,255,000
2042	\$2,345,000
2043	\$2,435,000
2044	\$2,535,000
2045	\$2,635,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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 should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations described above is an overall debt margin of \$204,916,367 and an unvoted debt margin of \$57,211,290 at December 31, 2023.

Special Assessments

The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the County will be required to pay the related debt. Special assessment bonds are paid from the Special Bond Retirement debt service fund.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection, Child Support Enforcement, Dog and Kennel, Emergency Management Agency, Victim Services, Title Administration, Community Based Corrections, Concealed Handgun, Drug Court, Juvenile Court, Road and Bridge, and Law Library Resources Board, and Litter special revenue funds.

Net Pension Liability

See Note 15 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

State Infrastructure Bank Loan

In March 2020 the County entered into a loan agreement with the Ohio Department of Transportation (ODOT) and the Mid-Ohio Regional Planning Commission (MORPC) in the amount of \$2,428,674 for the purpose of financing the resurfacing of Africa Road and Cheshire Road. MORPC has committed a portion of its Annual Federal Allocation to pay loan principal due beginning May 1, 2023 through final maturity on November 1, 2025. No interest is assessed on the loan for the first year. After the first year, semi-annual interest payments at 3% are due from the County through maturity on November 1, 2025.

TIF Notes

The County entered into various TIF Notes to pay back developers for infrastructure improvements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Revenue Bonds

2014 Sewer Improvements - On March 5, 2014, the County issued sanitary sewer system improvement revenue bonds, in the amount of \$12,595,000, for the purchase of real estate; improvement and upgrade of the wastewater treatment plant; the construction, installation, and improvement of pump stations; and the construction and installation of force mains, gravity lines, and trunk lines. The bonds have an interest rate ranging from 1 to 4 percent and will mature on December 1, 2038.

2017 Refunding Sewer Improvements – On March 13, 2017, the County issued sanitary sewer system refunding revenue bonds in the Sanitary Engineer enterprise fund, in the amount of \$17,480,000, for the purpose of paying the costs of refunding certain bonds that will be used to make improvements to the sanitary sewer treatment and collection system. The bonds have an interest rate ranging from 2 to 5% and will mature on December 1, 2023.

Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net position.

Restricted assets relating to the revenue bond issue were as follows as of December 31, 2023:

	Assets
Restricted Assets held by the County for:	Sanitary
Revenue Bond Replacement	Engineer
Revenue Bond Future Debt Service	\$1,000,000
	\$3,568,686

The revenue bond issue contains optional redemption provisions that may be exercised by the County. The bonds may be called either in whole or in part in integral multiples of \$5,000, at par, on or after December 1, 2017.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the Sanitary Engineer, Solid Waste Transfer Station, and Storm Water Phase II fund.

Ohio Water Development Authority Loan

2022 Ohio Water Development Authority Loan - On December 8, 2022 the County entered into an agreement with the Ohio Water Development Authority to borrow up to \$37,022,147, for the construction and improvement made to the water treatment plant at the Olentangy Environmental Control Center. The interest rate will be 3.73% for the first \$25,000,000 beginning on January 1, 2026, and 4.26% for the next \$12,022,147 both for 20 years. Payments are due semiannually on January 1st and July 1st beginning May 1, 2025. The debt will be repaid with revenues from the sewer facilities of Delaware County. As of December 31, 2023 the County has borrowed \$16,218,578 of this loan.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Concord Scioto Community Authority Liability

The County has entered into an inter-governmental agreement with the Concord Scioto Community Authority whereby the County has agreed to charge and collect a Surcharge on all sewer connections within the area governed by the agreement and remit the proceeds to the Authority to pay their cost for the capital improvements that were accepted by the County. The Authority issued \$4.5 million in bonds for the projects. There are several housing developments in process or in the planning stages that will pay the Surcharge. The initial collections will be used by the Authority for the interest costs associated with the financing. The County can continue to charge the Surcharge once the Authority has been paid for their costs.

Tap-in Fees Liability

The County has provided tap-in fee credits for several projects in return for expanding sewer capacity.

Postclosure Cost Payable

In accordance with a notice letter received from the Ohio Environmental Protection Agency (OEPA), the County entered into a trust agreement to meet rules established by the OEPA, requiring the owner or operator of a solid waste facility to provide assurance that funds will be available when needed for final closure, post closure and/or corrective measures at the facility. The County set aside \$19,500 in postclosure costs to meet the Ohio Administrative Cost Rule 3745-27-17. A liability in the amount of \$19,500 has been reported on the County's financial statements.

Principal and interest requirements to retire the bonds outstanding at December 31, 2023, were as follows:

Year	Governmental Activities							
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds		SIB Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$1,070,000	\$1,279,325	\$2,795,000	\$1,222,450	\$116,903	\$32,862	\$729,359	\$50,519
2025	1,620,000	1,247,225	2,355,000	1,161,369	126,205	24,587	751,404	28,474
2026	2,775,000	1,198,625	500,000	1,107,850	130,651	20,158	384,178	5,763
2027	2,915,000	1,059,875	510,000	1,087,850	101,400	15,555	0	0
2028	3,050,000	914,125	550,000	1,067,450	97,066	11,881	0	0
2029-2033	17,270,000	2,664,375	3,000,000	4,998,250	197,641	16,505	0	0
2034-2038	3,925,000	147,188	8,305,000	4,171,800	0	0	0	0
2039-2043	0	0	11,285,000	2,423,400	0	0	0	0
2044-2048	0	0	5,170,000	312,200	0	225,920	0	0
	<u>\$32,625,000</u>	<u>\$8,510,738</u>	<u>\$34,470,000</u>	<u>\$17,552,619</u>	<u>\$769,866</u>	<u>\$347,468</u>	<u>\$1,864,941</u>	<u>\$84,756</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's future annual debt service requirements, including mandatory sinking fund requirements, payable from the enterprise funds are as follows:

Year	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2024	\$455,000	\$346,238
2025	475,000	328,038
2026	490,000	309,038
2027	510,000	289,438
2028	530,000	272,863
2029-2033	2,955,000	1,055,813
2034-2038	3,570,000	439,400
	\$8,985,000	\$3,040,828

Conduit Debt

Periodically, the County has issued Economic Development and Health Care Facility Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial and health care facilities. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith of credit on the County, and, therefore, are not reported in the financial statements.

As of December 31, 2023, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2023
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$4,765,833
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	\$31,265,525

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Lease Payable

The County has entered into lease agreements for the use of right to use vehicles and buildings. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the lease.

The County has entered into lease agreements for vehicles and building space at varying years and terms as follows:

Lease	Lease Commencement Date	Years	Lease End Date	Payment Method
EMS Station #10	2022	6	2028	Monthly
Clerk of Court Satellite Title Office	2023	5	2028	Annual
Veterans Services Vehicle #269PTK	2022	5	2027	Monthly
Veterans Services Vehicle #25LVKD	2022	5	2027	Monthly
Job and Family Services Vehicle #26FKJL	2023	5	2028	Monthly
Job and Family Services Vehicle #26FKK2	2023	5	2028	Monthly
Dog Warden Vehicle #26NWGP	2023	5	2028	Monthly
Facilities Vehicle #26NWKQ	2023	5	2028	Monthly
Juvenile Court Vehicle #26NGDH	2023	5	2028	Monthly
Sheriff Vehicle #26P8HZ	2023	5	2028	Monthly
Sheriff Vehicle #26SWBM	2023	5	2028	Monthly
Sheriff Vehicle #26FKJ9	2023	5	2028	Monthly
Sheriff Vehicle #26FKJC	2023	5	2028	Monthly
Sheriff Vehicle #26FKJH	2023	5	2028	Monthly
Sheriff Vehicle #26FKJK	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26JH32	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26JH3C	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26JGZG	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26JH2V	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26JGXX	2023	5	2028	Monthly
Sanitary Engineer Vehicle #26GXW	2023	5	2028	Monthly

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The following is a schedule of future lease payments under the lease agreements:

Governmental Activities			
Year	Principal	Interest	Total
2024	\$168,798	\$34,418	\$203,216
2025	165,035	26,498	191,533
2026	179,336	18,038	197,374
2027	174,564	9,207	183,771
2028	76,942	1,722	78,664
	<u>\$764,675</u>	<u>\$89,883</u>	<u>\$854,558</u>

Business-Type Activities			
Year	Principal	Interest	Total
2024	\$35,739	\$12,983	\$48,722
2025	38,597	10,126	48,723
2026	41,683	7,039	48,722
2027	45,017	3,705	48,722
2028	23,105	537	23,642
	<u>\$184,141</u>	<u>\$34,390</u>	<u>\$218,531</u>

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2023, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$13,651,729
Nonmajor Governmental Fund	2,016,753
<u>Transfer to Capital Improvement Reserve Fund from:</u>	
General Fund	3,736,145
	<u>\$19,404,627</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 19 - INTERFUND TRANSFERS (Continued)

Transfers are used to (1) move revenues from the fund that statute or budget require to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (4) move unexpended balance in the rescinded capital project fund to the to the fund that originally transferred the money to the capital projects fund. All transfers were in compliance with Ohio Revised Code Sections 5705.13, 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfer between governmental activities and business-type activities are reported as transfers on the statement of activities.

NOTE 20 - FUND BALANCE

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 below.

Fund Balance	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve	Evans Farm TIF
Nonspendable for:					
Prepaid Items	\$1,151,994	\$0	\$94,732	\$0	\$0
Materials and Supplies	459,028	0	0	0	0
Inventory					
Unclaimed Monies	1,130,721	0	0	0	0
Total Nonspendable	<u>2,741,743</u>	<u>0</u>	<u>94,732</u>	<u>0</u>	<u>0</u>
Restricted for:					
Developmental Disabilities	0	0	43,843,025	0	0
Total Restricted	<u>0</u>	<u>0</u>	<u>43,843,025</u>	<u>0</u>	<u>0</u>
Committed for:					
Data Center	757,707	0	0	0	0
Economic Development	866,259	0	0	0	0
Road, Bridge, Building and Ditch Repair Improvement	11,011,999	0	0	3,975,641	0
Total Committed	<u>12,635,965</u>	<u>0</u>	<u>0</u>	<u>3,975,641</u>	<u>0</u>
Assigned for:					
Property and Liability Insurance	742,672	0	0	0	0
Document Recording	1,289,113	0	0	0	0
Unpaid Obligations	1,105,999	0	0	0	0
Health Insurance	965,347	0	0	0	0
Vehicle Titling	1,535,661	0	0	0	0
Total Assigned	<u>5,638,792</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	98,557,951	0	0	0	(17,300,910)
Total Fund Balance	<u>\$119,574,451</u>	<u>\$0</u>	<u>\$43,937,757</u>	<u>\$3,975,641</u>	<u>(\$17,300,910)</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Other Governmental
Nonspendable for:	
Prepaid Items	\$372,142
Materials and Supplies Inventory	1,476,836
Total Nonspendable	1,848,978
Restricted for:	
Bond Retirement	342,319
Real Estate Assessment	5,601,925
E911	6,305,526
Ditch Maintenance	12,979,255
Job and Family Services Operations	1,739,428
Children Services	2,569,468
Auto and Gas	7,108,401
Delinquent Tax Collections	1,699,731
Child Support Enforcement	3,877,850
Emergency Rental Assistance	15,548
Ag Society Excise Tax	1,657,617
Other Public Safety Special Revenue	4,069,864
Other Special Revenue	3,578,162
State Infrastructure Bank Loan	572,189
Permanent Improvement	1,526,788
Sawmill Parkway	50,637
County Drainage	163,447
Slate Ridge TIF	1,403,876
DODD Capital Improvement	1,351,076
Creekside TIF	385,236
Orange TIF	127,975
Olentangy Crossing TIF	531,400
Total Restricted	\$57,657,718
Committed for:	
Capital Improvements	\$4,494,393
Total Committed	4,494,393
Total Unassigned (Deficit)	(10,626,785)
Total Fund Balance	\$53,374,304

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 21 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of fourteen members with eight appointed by the County Commissioners and six by the State Director of Mental Health and Addiction Services. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, seven of the eight members are appointed by the Delaware County Commissioners while one is appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$13.2 million in property taxes for the Board during 2023. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2023, the County paid fees of \$124,261 which represents 58.36 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

NOTE 22 – JOINTLY GOVERNED ORGANIZATIONS

A. Delaware-Knox-Marion-Morrow Joint Solid Waste Management District

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 117 East High Street, Suite 257, Mt. Vernon, Ohio 43050.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 22 – JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. Central Ohio Youth Center

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, one appointee of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2023, Delaware County contributed \$414,713 for the Center's operations which represents 16.57 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Each year Union County pays this note in full and reissues the notes for the same amount. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with these issuances. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 State Route 4, Marysville, Ohio 43040.

C. Central Ohio Interoperable Radio System

The Central Ohio Interoperable Radio System (COIRS) is a jointly governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board.

Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of COIRS. Each member's initial contribution was radio system infrastructure assets.

Each member is assessed annually based on its utilization of the system and related operating costs. In 2023, Delaware County contributed \$769,625 for COIRS' operations which represents 65.22 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by sixty-one counties for 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 the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 23 - INSURANCE POOLS (Continued)

A. County Risk Sharing Authority, Inc. (Continued)

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA 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.

B. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

NOTE 24 - RELATED ORGANIZATIONS

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees. The County Commissioners appoint four of the trustees and the Common Pleas Court Judge appoints three of the trustees. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies.

Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees.

The Library is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County District Library, 84 East Winter Street, Delaware, Ohio 43015.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

The County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 25 - CONTINGENT LIABILITIES (Continued)

A. Litigation (Continued)

However, in the event of a loss, the County is self-insured at \$100,000 per incident and in insurance pool for amounts up to \$1,000,000 per incident. Amounts exceeding these limits are insured under the County's stop loss policy.

B. Federal and State Grants

For the period January 1, 2023, to December 31, 2023, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 26 – TAX ABATEMENT DISCLOSURE

Pursuant to Ohio Revised Code Chapter 5709, the County provides tax incentives under the following programs:

A. Community Reinvestment Area (CRA) Program

The establishment of a CRA gives the County the ability to maintain and expand business located in the County and create new jobs by abating or reducing assessed valuation of properties, resulting in abated taxes, from new or improved business real estate. The County has offered CRA abatements to businesses based upon substantial project investment into the County.

B. Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The zone's geographic area has been identified by the County and certified by the director of the Development Services Agency.

C. Tax Increment Financing (TIF) Program

The TIF Program is an economic development mechanism available to local governments in Ohio to finance public infrastructure improvements. Payments derived from the increased assessed value of any improvement to real property are directed towards a separate fund to finance the construction of public infrastructure.

A summary of the property taxes foregone by the County for abatement programs for the year ended December 31, 2023 are presented below:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 26 – TAX ABATEMENT DISCLOSURE (CONTINUED)

Tax Abatement Program	Amount of Taxes Abated during the Year
Tax Increment Financing Program	\$258,858
Community Reinvestment Area Program	27,391
Enterprise Zone Program	5,472

NOTE 27 – ASSET RETIREMENT OBLIGATIONS

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 is responsible for addressing any public safety issues associated with the waste water treatment facilities. Any ARO associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimated amount could not be determined.

NOTE 28 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

Key disclosures for the Delaware County Transportation Improvement District (the District) are as follows:

Deposits

Custodial credit risk is the risk that in the event of bank failure, the District will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the Federal Deposit Insurance Corporation (FDIC).

The District has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the District and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105% of the deposits being secured; or
- 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. OPCS requires the total fair value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State. For 2023, the District’s financial institution was approved for a collateral rate of 102% through the OPCS.

At December 31, 2023, the carrying amount of all District deposits was \$2.3 million. Of the bank balance of \$2,503,671, \$2,253,671 was exposed to custodial credit risk and was collateralized with the Ohio Pooled Collateral System, while \$250,000 was covered by the FDIC.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 28 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT
(Continued)

Intergovernmental Agreements

The Delaware County Commissioners and Delaware County Engineer's Office have committed to provide funding to the District to facilitate the development and implementation of the District's projects. These contributions are reported as intergovernmental revenue in the Capital Project Fund in the basic financial statements. The District also earns a percentage on each agreement, as stipulated in each agreement, for administrative fees that are recorded as intergovernmental revenue in the General Fund in the basic financial statements. As part of the funding commitment agreements between the District, the Delaware County Commissioners, and the Delaware County Engineer's Office, the District is required to return all unspent monies associated with a project to the Delaware County Engineer's Office after the project has been completed and the District has received its share of administrative fees.

In 2023, the District completed the Home Road and Sawmill Parkway Improvement Project. The total project cost was \$3,037,127 and administrative fees were \$75,720. The District returned \$1,087,153 in

unspent funds out of the total of \$3,800,000 that was advanced by the Delaware County Engineers Office in prior years, with ODOT funding in the amount of \$400,000 covering the balance of the project costs.

The District reported \$228,471 as unearned revenue at December 31, 2023 on the basic financial statements. This balance is comprised of the amount remaining on the total of \$2,400,000 in funding that has been advanced from the Delaware County Commissioners for the Interstate 71/U.S. 36/Sunbury Parkway Interchange Project.

Receivables

Receivables at December 31, 2023 consisted of amounts due from special assessments in the amount of \$372,357 for the completion of the Riverby Estates improvements. Special assessments reported in the General Fund are expected to be collected over the next nineteen years as part of the property tax collections from residents at Riverby Estates.

NOTE 29 – DELAWARE COUNTY LAND REUTILIZATION CORPORATION

Key disclosures for the Delaware County Land Reutilization Corporation (the Corporation) are as follows:

Deposits

At December 31, 2023, the carrying amount of all Corporation deposits was \$198,877 and the bank balance of all deposits was \$198,877. All of the bank balance was covered by FDIC.

Transaction with County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Delaware County Board of Commissioners to receive 0.50% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. During 2023, the Corporation had revenues of \$72,325 related to the DTACT fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY

Key disclosures for the Delaware County Finance Authority (the Authority) are as follows:

Deposits

At December 31, 2023, the carrying amount was \$3,744,311 and the bank balance of the Authority's deposits was \$3,747,611. Of the bank balance, \$3,747,293 was covered by the FDIC and \$318 was exposed to custodial credit risk.

Custodial credit risk is the risk that, in the event of bank failure, the Authority's deposits may not be returned. All deposits are collateralized with by (1) eligible securities pledged to the Authority's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Receivables

Receivables at December 31, 2023 consisted of intergovernmental receivable totaling \$198,970 related to conduit and financing fees. This receivable is considered collectible in full.

Capital Assets

The Authority had \$549,547 in Land at December 31, 2023.

Program Bond Reserve Fund

The Authority has established a Bond Fund Program to provide long-term, fixed interest rate financing for qualified industrial, commercial and public projects. The primary objective of the Program Reserve Bond Fund is to further economic development efforts and investment in Delaware and throughout central Ohio.

To fund the Program Reserve Bond Fund, the Authority issued \$3,500,000 taxable revenue bonds which were purchased by the Delaware County Treasurer. The bond proceeds were deposited into the Program Reserve Bond Fund and are reported as restricted assets on the statement of net position. Interest earned on investments purchased by the grant proceeds is not required to be maintained in the Program Reserve Bond Fund and may be used by the Authority for general operations.

Under the Program Reserve Bond Fund, debt service requirements on each bond issue are secured by a pledge of amounts to be received under financing agreements, leases, or loan agreements with borrowers who utilize the financed facilities. In addition, all borrowers are required to provide 10% of the bond premium in a reserve (which is used to make the final payment on the bonds). Amounts in the Program Reserve Bond Fund may be used for debt service in the event the borrower is unable to make the required payments under the lease or loan agreements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued)

The Authority issued \$3,500,000 Taxable Revenue Bonds, Series 2021, on December 20, 2021 for the purpose of funding a program reserve for the Authority’s Program Reserve Bond Fund. These taxable revenue bonds constitute a special obligation of the Authority and the principal and interest is payable from and secured solely by the general revenues of the Authority. The bonds were issued at an interest rate of 2% with interest payments due semi-annually and principal due in full on December 1, 2031.

The Authority issued the following bonds through the Bond Fund program:

On December 13, 2021 the Authority issued \$1,970,000 in Series 2021A special obligation revenue bonds to finance the Liberty Township Administrative Office Building Project. The aggregate principal of these bonds consisted of a term bond maturing on December 1, 2031 in the principal amount of \$675,000 at an interest rate of 1.75% and a term bond maturing on December 1, 2035 in the principal amount of \$1,295,000 at an interest rate of 1.87%. The bonds are payable solely from these pledged revenues.

On February 1, 2022, the Authority issued \$6,370,000 in Series 2022A special obligation revenue bonds to finance the Liberty Township Fire Station Project. The aggregate principal of these bonds consisted of a term bond maturing on December 1, 2031 in the principal amount of \$4,120,000 at an interest rate of 2.00%. The bonds are payable solely from these pledged revenues.

On February 10, 2022 the Authority issued \$2,375,000 in Series 2022B special obligation revenue bonds to finance the Liberty Township Road Maintenance Facility Project. The aggregate principal of these bonds consisted of a term bond maturing on December 1, 2031 in the principal amount of \$830,000 at an interest rate of 1.75% and a term bond maturing on December 1, 2035 in the principal amount of \$1,545,000 at an interest rate of 1.94%. The bonds are payable solely from these pledged revenues.

On December 14, 2023, the Authority issued \$8,915,000 in Series 2023A revenue bonds to finance public infrastructure improvements associated with the private development of approximately 161 homes on 60 acres north of the City of Delaware. The bonds were issued at a \$133,725 discount. The bonds will be secured by the Authority’s right to receive service payments in lieu of taxes and community development charges which are to be made pursuant to the terms of a certain Cooperative Agreement dated as of December 1, 2023 by and among the Authority, the City of Delaware, the Developer, the Delaware Northwest New Community Authority and the Trustee. The bonds are also payable from the pledged revenues. The Series 2023A revenue bonds bear an interest rate of 6.25% and mature on December 1, 2037.

On December 8, 2023, the Authority issued \$2,499,000 in Series 2023B revenue bonds to finance public infrastructure improvements which will build 162 apartment units plus a 10,000-square-foot commercial and amenity building on a 5-acre site near the Olentangy River’s east bank in downtown Delaware. The bonds were issued at a \$48,706 discount. The bonds will be secured by a Tax Incentive Finance Agreement between the Authority, the Developer and the City of Delaware. The bonds are also payable from pledged revenues. The Series 2023B revenue bonds bear an interest rate of 6.02% and mature December 1, 2055.

Revolving Loan Fund

On June 18, 2020, the Authority entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between Delaware County and Buckeye State Bank.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued)

During 2020, the County contributed \$2,500,000 and received contributions to the fund from Liberty Township and Orange Township, each in the amount of \$250,000 to assist small businesses experiencing significant cash flow and operating fund shortages and struggling to remain in operation.

The Authority and Buckeye State Bank administered loans to recipients. Terms of the loans are 6 monthly interest only payments followed by 54 monthly principal and interest payments. As of December 31, 2021, there is no expected loan loss. On the basic financial statements, the Authority reports a non-current liability “Due to Delaware County – RLF Payable” in the amount of \$3,000,000 as the Authority does not expect to repay Delaware County for at least five years from the date of issuance.

Based on the terms of the Cooperative Agreement, the Authority is not responsible for management of the Revolving Loan Program which also includes investing available cash and accounting for new and outstanding loans.

Conduit Debt

Conduit financing represent bonds and notes for project financings which are collateralized by the related amounts to be received. In accordance with GASB Interpretation No. 91 “Conduit Debt Obligations”, the bonds issued by the Authority under the conduit financing program may or may not create a liability to the Authority and therefore are not presented on the Authority’s financial statements. In December 2017, the Authority issued Community Facilities Revenue Bonds pursuant to a Trust Indenture dated as of December 1, 2017 between the Authority and U.S. Bank National Association as Trustee (Trustee). Principal and interest on the Series 2017 Bonds will be payable solely by the Authority from the revenues received pursuant to the Cooperative Agreement among the Authority, the Berkshire Landing New Community Authority, Delaware County, Berkshire Township, and the Developer. The Series 2017 Bonds are payable from revenues consisting solely of financing payments as defined in the Cooperative Agreement and pursuant to the Cooperative Agreement, the Berkshire Landing New Community Authority is obligated to make financing payments, solely from the TIF Payments received by the Authority. The balance of these bonds outstanding at December 31, 2023 was \$4,345,000.

Related Party Transactions

The Delaware County Treasurer purchased the Authority’s Program Reserve Bonds totaling \$3,500,000 as an investment.

Subsequent Event

On May 28, 2024 the Authority issued Special Obligation Revenue Bonds, Series 2024 Conduit Financing for the Jennings Sports Park Project in the amount of \$6,800,000. The bonds have an amortization term of 30 years with a ten year balloon payment in the amount of \$5,941,000 due in 2034. The original purchaser is the Delaware County Treasurer.

Also on May 28, 2024, the Authority issued Special Obligation Revenue Bonds, Series 2024A in conjunction with The Partners for Smart Growth Bond Fund, Brown Township in the amount of \$2,451,000. The purpose of these bonds is to fund construction related costs for the maintenance building project. These are tax exempt, non-bank qualified, and private placement bonds with a 15 year amortization period with a ten year balloon in the amount of \$1,248,000 due in 2034. The original purchaser is the Delaware County Treasurer.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(Continued)

NOTE 31– CONDENSED COMPONENT UNIT STATEMENTS

	Delaware County Transportation Improvement District	Delaware County Land Reutilization Corporation	Delaware County Finance Authority	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,337,060	\$198,877	\$3,117,667	\$5,653,604
Accounts Receivable	0	0	198,970	198,970
Due from Other Governments	923,269	238,356	0	1,161,625
Prepaid	0	1,415	1,011	2,426
Special Assessments Receivable	372,357	0	0	372,357
Restricted Assets	0	0	36,217,976	36,217,976
Capital Assets-Land	0	0	549,547	549,547
Total Assets	<u>3,632,686</u>	<u>438,648</u>	<u>40,085,171</u>	<u>44,156,505</u>
<u>Liabilities</u>				
Accounts Payable	523,269	1,069	41,058	565,396
Contracts Payable	0	74,052	0	74,052
Due to Other Governments	0	170,377	0	170,377
Due to Primary Government	0	0	3,000,000	3,000,000
Unearned Revenue	228,471	0	0	228,471
Accrued Interest Payable	0	0	5,738	5,738
Due in More than One Year.	0	0	32,664,757	32,664,757
Total Liabilities	<u>751,740</u>	<u>245,498</u>	<u>35,711,553</u>	<u>36,708,791</u>
Net Position				
Net Position in Capital Assets	0	0	549,547	549,547
Finance Authority	0	0	18,875,868	18,875,868
Unrestricted	2,880,946	193,150	(15,051,797)	(11,977,701)
Total Net Position	<u>2,880,946</u>	<u>193,150</u>	<u>4,373,618</u>	<u>7,447,714</u>
Expenses				
Program Revenue-Charges for Services	2,839,285	328,595	794,809	3,962,689
Program Revenue-Capital Grants & Contributions	75,720	0	1,123,827	1,199,547
Net Program Revenue (Expenses)	<u>2,330,905</u>	<u>293,733</u>	<u>0</u>	<u>2,624,638</u>
	(432,660)	(34,862)	329,018	(138,504)
Other General Revenue	<u>1,117,884</u>	<u>72,325</u>	<u>564,324</u>	<u>1,754,533</u>
Change in Net Position	685,224	37,463	893,342	1,616,029
Net Position at the Beginning of Year	<u>2,195,722</u>	<u>155,687</u>	<u>3,480,276</u>	<u>5,831,685</u>
Net Position at End of the Year	<u>\$2,880,946</u>	<u>\$193,150</u>	<u>\$4,373,618</u>	<u>\$7,447,714</u>

NOTE 32 – 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 continues. During 2023, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.



Required Supplementary Information



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Delaware County, Ohio
Schedule of the County's Proportionate Share of the Net Pension Liability/Asset
Ohio Public Employees Retirement System
Last Ten Years

	2023	2022	2021	2020
<u>Traditional Plan:</u>				
County's Proportion of the Net Pension Liability	0.4316331%	0.4256447%	0.4230508%	0.4184160%
County's Proportionate Share of the Net Pension Liability	\$127,504,599	\$37,032,810	\$62,644,610	\$82,702,761
Covered Payroll	\$64,445,821	\$61,950,864	\$62,320,486	\$58,866,450
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	197.85%	59.78%	100.52%	140.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%
	2023	2022	2021	2020
<u>Combined Plan:</u>				
County's Proportion of the Net Pension Asset	0.49988650%	0.51428120%	0.5299212%	0.5289210%
County's Proportionate Share of the Net Pension Asset	\$1,178,182	\$2,026,294	\$1,529,689	\$1,102,928
Covered Payroll	\$2,211,850	\$2,346,307	\$2,444,564	\$2,354,579
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	53.27%	86.36%	62.58%	46.84%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	137.14%	169.88%	157.67%	145.28%

Note 1: Amounts presented as of the County's measurement date which is the prior year.

Note 2: There were no changes of benefit terms from the amounts reported for 2014-2023.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of the assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020-2021. For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50% simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%. There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2023.

2019	2018	2017	2016	2015	2014
0.4187270%	0.4051750%	0.4085070%	0.3885850%	0.3941180%	0.3941180%
\$114,680,836	\$63,564,103	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
\$56,279,200	\$51,074,854	\$49,711,217	\$47,778,600	\$41,406,858	\$46,450,600
203.77%	124.45%	186.61%	140.76%	114.80%	100.02%
74.70%	84.66%	77.75%	81.08%	86.45%	86.36%

2019	2018	2017	2016	2015	2014
0.5387390%	0.5718830%	0.6422220%	0.6252700%	0.5786750%	0.5787650%
\$602,431	\$778,518	\$357,441	\$304,269	\$222,803	\$60,720
\$2,304,136	\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962
26.15%	33.24%	12.26%	8.47%	9.81%	2.58%
126.64%	137.28%	116.55%	116.90%	114.83%	104.56%

Delaware County, Ohio
Schedule of County Pension Contributions
Ohio Public Employees Pension Retirement System
Last Ten Years

	2023	2022	2021	2020	2019
<i>Traditional Plan:</i>					
Contractually Required Contribution	\$10,191,042	\$9,022,415	\$8,673,121	\$8,724,868	\$8,241,303
Contributions in Relation to the Contractually Required Contribution	<u>(10,191,042)</u>	<u>(9,022,415)</u>	<u>(8,673,121)</u>	<u>(8,724,868)</u>	<u>(8,241,303)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered Payroll	\$72,793,157	\$64,445,821	\$61,950,864	\$62,320,486	\$58,866,450
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan</i>					
Contractually Required Contribution	\$311,582	\$309,659	\$328,483	\$342,239	\$329,641
Contributions in Relation to the Contractually Required Contribution	<u>(311,582)</u>	<u>(309,659)</u>	<u>(328,483)</u>	<u>(342,239)</u>	<u>(329,641)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered Payroll	\$2,225,586	\$2,211,850	\$2,346,307	\$2,444,564	\$2,354,579
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

2018	2017	2016	2015	2014
\$7,879,088	\$6,639,731	\$5,965,436	\$5,733,432	\$4,968,823
(7,879,088)	(6,639,731)	(5,941,023)	(5,767,979)	(4,852,489)
	0	24,413	(34,547)	116,334
\$56,279,200	\$51,074,854	\$49,711,967	\$47,778,600	\$41,406,858
14.00%	13.00%	12.00%	12.00%	12.00%
\$322,579	\$304,477	\$349,787	\$315,754	\$272,495
(322,579)	(304,477)	(349,787)	(315,754)	(272,495)
0	0	0	0	0
\$2,304,136	\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792
14.00%	13.00%	12.00%	12.00%	12.00%

Delaware County, Ohio
Schedule of the County's Proportionate Share of the Net OPEB Liability/ Net OPEB Asset
Ohio Public Employees Retirement System
Last Seven Years

	2023	2022	2021	2020
<u>Traditional Plan:</u>				
County's Proportion of the Net OPEB Liability	0.4303901%	0.4261678%	0.4233150%	0.4190000%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$2,713,692	(\$13,348,229)	(\$7,541,702)	\$57,874,783
County's covered payroll	\$66,657,677	\$64,297,171	\$64,765,050	\$61,221,029
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	4.07%	-20.76%	-11.64%	94.53%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	92.62%	115.57%	47.80%

Note 1: Amounts presented as of the County's measurement date which is the prior year. Although this schedule is intended to show information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Note 2: There were no changes in benefit terms from the amounts reported for 2017-2020. For 2021, the following were the most significant changes in benefit terms since the prior measurement date: 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 the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020. There were no changes in benefit terms from the amounts reported for 2022 and 2023.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96% , (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.5%, initial/3.25%, ultimate in 2018 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.0% initial/3.25% , ultimate in 2019 up to 10.50-%, initial/3.5% ultimate in 2030. For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50% ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035. For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034. For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate was changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05%.

<u>2019</u>	<u>2018</u>	<u>2017</u>
0.4204650%	0.4078100%	0.4078100%
\$54,824,108	\$44,285,160	\$41,190,194
\$58,583,336	\$53,416,985	\$52,626,109
93.58%	82.90%	78.27%
46.33%	54.14%	54.05%

Delaware County, Ohio
 Schedule of County OPEB Contributions
 Ohio Public Employees Retirement System
 Last Ten Years

	2023	2022	2021	2020	2019
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0	0
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered-employee payroll	\$75,018,743	\$66,657,677	\$64,297,171	\$64,765,050	\$61,221,029
OPEB Contributions as a Percentage of Covered- Employee Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

The OPEB plan includes the members from the traditional plan and the combined plan.

2018	2017	2016	2015	2014
\$0	\$534,170	\$1,048,468	\$1,013,955	\$854,164
0	(534,170)	(1,048,468)	(1,013,955)	(854,164)
0	0	0	0	0
\$58,583,336	\$53,416,985	\$52,626,858	\$50,409,883	\$43,677,650
0.00%	1.00%	2.00%	2.00%	2.00%

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment

To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, the costs of the geographic information systems mapping programs, and the administration of estate taxes.

911

To account for a county-wide property tax and cell phone fees restricted for the operation of the County's 911 center.

Ditch Maintenance

To account for charges for services and special assessments restricted to providing irrigation ditches and maintaining existing ditches.

Job and Family Services

To account for various federal and state grants as well as transfers from the General Fund restricted to providing public assistance to general relief recipients, paying their providers of medical assistance, and for certain public social services.

Children Services

To account for various federal and state grants as well as transfers from the General Fund restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Auto and Gas

To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Delinquent Real Estate Tax Account Collection

To account for 10 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting the delinquent taxes and the administration of tax certificates.

Child Support Enforcement Agency

To account for Child Support Enforcement (CSEA) administrative fees and earned incentives collected by the CSEA restricted to finance the operations of the CSEA.

CARES Act Election Administration

To account for federal grant transactions related to the CARES Act.

Emergency Rental Assistance

To account for the federal grant used to provide assistance to eligible households for rental assistance related to COVID-19.

Agricultural Society Excise Tax

To account for excise tax on lodging of transient guests for the benefit of the Delaware County Fairgrounds.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds (continued)

Other Public Safety

To account for a combination of funds that receive federal, state, and local resources restricted for various public safety purposes. These funds are:

Dog and Kennel	Sheriff*
Emergency Management Agency	Probation
Victim Services	Concealed Handgun
Community Based Corrections	Drug Enforcement and Education
Juvenile Court	Law Enforcement Corrections
Indigent Guardian	Road and Bridge
Sheriff Federal	Justice Reinvestment
FEMA Task Force	

Other

To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Law Library Resources Board	Data Fund
Litter	Indigent Driver Monitoring
Workforce Investment Act	Legal Research
Help America Vote	Common Pleas Court
One Ohio Opioid Settlement	Revolving Loan
Community Development Block Grant	Indigent Application Fee*
Court Data	Prosecutor Law Enforcement
Drug Court	Healthy Aging Grant

* These fund only exists on a GAAP basis and is not part of the County's appropriated budget; therefore, no budgetary statement is presented.

Nonmajor Debt Service Funds

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs. Following is a description of the County's nonmajor debt service fund:

Special Bond Retirement

To account for resources restricted for the payment of principal, interest, and related costs on general obligation and special assessment bonds.

General Bond Retirement

To account for transfers from various funds restricted for the payment of principal, interest, and fiscal charges.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds (continued)

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds). Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for a distribution of property taxes that is restricted for major equipment purchases or renovations.

County Drainage

To account for resources restricted to constructing and modifying ditches to improve the County's drainage systems.

Ohio Public Works Commission

To account for grants from the Ohio Public Works Commission restricted for road and bridge construction projects.

Capital Acquisition

To account for transfers from the General Fund committed to acquiring, constructing, or improving capital assets including motor vehicles, new or existing County buildings, and electronic communications and data processing equipment.

Berlin Farm

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Berlin Farm.

Slate Ridge Redevelopment Tax Equivalent

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Olentangy Crossing Redevelopment Tax Equivalent

To account for resources collected from public improvements made to parcels requiring the owner of the parcel to provide service payments in lieu of taxes.

Creekside Redevelopment Tax Equivalent

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Orange Road Tax Equivalent

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Slate Ridge II Tax Equivalent

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds
Nonmajor Special Revenue Funds (continued)

Ravines at Meadow Ridge TIF

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Ravines at Meadow Ridge.

Medical Home Road TIF

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Sawmill Parkway

Sawmill Parkway

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Sawmill Parkway.

State Infrastructure Bank Loan

To account for a loan for the infrastructure improvements to Africa and Cheshire Road.

Board of Developmental Disabilities Capital Improvement

To account for capital improvement expenditures related to the Board of Developmental Disabilities.

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$57,623,868	\$360,209	\$14,609,385	\$72,593,462
Cash and Cash Equivalents in Segregated Accounts	1,779,607	0	0	1,779,607
Accounts Receivable	79,914	0	0	79,914
Hotel and Motel Taxes Receivable	142,003	0	0	142,003
Due from Other Governments	6,676,349	51,283	7,806,606	14,534,238
Lease Receivable	176,864	0	0	176,864
Interfund Receivable	48,200	0	0	48,200
Prepaid Items	372,142	0	0	372,142
Materials and Supplies Inventory	1,476,836	0	0	1,476,836
Property Taxes Receivable	4,483,362	834,255	1,191,565	6,509,182
Special Assessments Receivable	3,040,432	1,969,866	0	5,010,298
Payment in Lieu of Taxes Receivable	0	0	4,486,590	4,486,590
	<u>75,899,577</u>	<u>3,215,613</u>	<u>28,094,146</u>	<u>107,209,336</u>
Total Assets				
<u>Liabilities</u>				
Accrued Wages Payable	259,281	0	0	259,281
Accounts Payable	669,834	0	0	669,834
Contracts Payable	91,677	0	77,063	168,740
Matured Compensated Absences Payable	6,944	0	0	6,944
Due to Other Governments	380,561	0	0	380,561
Interfund Payable	3,772,975	17,890	15,115,823	18,906,688
Developer Deposits	5,807,349	0	0	5,807,349
	<u>10,988,621</u>	<u>17,890</u>	<u>15,192,886</u>	<u>26,199,397</u>
Total Liabilities				
<u>Deferred Inflows of Resources</u>				
Property Taxes	4,452,459	828,647	1,183,553	6,464,659
Lease	171,524	0	0	171,524
Payment in Lieu of Taxes	0	0	4,486,590	4,486,590
Unavailable Revenue	7,235,220	2,026,757	7,250,885	16,512,862
	<u>11,859,203</u>	<u>2,855,404</u>	<u>12,921,028</u>	<u>27,635,635</u>
Total Deferred Inflows of Resources				
<u>Fund Balances</u>				
Nonspendable	1,848,978	0	0	1,848,978
Restricted	51,202,775	342,319	6,112,624	57,657,718
Committed	0	0	4,494,393	4,494,393
Unassigned (Deficit)	0	0	(10,626,785)	(10,626,785)
	<u>53,051,753</u>	<u>342,319</u>	<u>(19,768)</u>	<u>53,374,304</u>
Total Fund Balances				
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$75,899,577</u>	<u>\$3,215,613</u>	<u>\$28,094,146</u>	<u>\$107,209,336</u>

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

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,908,148	\$6,465,574	\$13,231,064	\$1,513,516
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	5,393	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	175,365	0	311,986
Lease Receivable	0	176,864	0	0
Interfund Receivable	0	0	0	48,200
Prepaid Items	197,054	80,850	13,217	0
Materials and Supplies Inventory	0	5,199	0	0
Property Taxes Receivable	0	4,483,362	0	0
Special Assessments Receivable	0	0	3,040,432	0
Total Assets	6,105,202	11,392,607	16,284,713	1,873,702
<u>Liabilities</u>				
Accrued Wages Payable	25,555	56,017	0	55,119
Accounts Payable	276,738	26,521	7,935	12,683
Matured Compensated Absences Payable	0	0	0	6,944
Due to Other Governments	3,930	13,633	243,874	59,528
Contracts Payable	0	74,610	0	0
Interfund Payable	0	0	0	0
Developer Deposits	0	0	0	0
Total Liabilities	306,223	170,781	251,809	134,274
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	4,452,459	0	0
Lease	0	171,524	0	0
Unavailable Revenue	0	206,268	3,040,432	0
Total Deferred Inflows of Resources	0	4,830,251	3,040,432	0
<u>Fund Balances</u>				
Nonspendable	197,054	86,049	13,217	0
Restricted	5,601,925	6,305,526	12,979,255	1,739,428
Total Fund Balances	5,798,979	6,391,575	12,992,472	1,739,428
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$6,105,202	\$11,392,607	\$16,284,713	\$1,873,702

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,495,382	\$15,127,312	\$1,709,183	\$3,861,167
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	66,866	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	524,735	5,297,740	0	34,861
Lease Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	39,193	0	0
Materials and Supplies Inventory	0	1,471,637	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	3,020,117	22,002,748	1,709,183	3,896,108
<u>Liabilities</u>				
Accrued Wages Payable	0	71,219	8,191	15,828
Accounts Payable	66,298	160,513	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	22,172	1,261	2,430
Contracts Payable	0	17,067	0	0
Interfund Payable	0	3,724,775	0	0
Developer Deposits	0	5,807,349	0	0
Total Liabilities	66,298	9,803,095	9,452	18,258
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Lease	0	0	0	0
Unavailable Revenue	384,351	3,580,422	0	0
Total Deferred Inflows of Resources	384,351	3,580,422	0	0
<u>Fund Balances</u>				
Nonspendable	0	1,510,830	0	0
Restricted	2,569,468	7,108,401	1,699,731	3,877,850
Total Fund Balances	2,569,468	8,619,231	1,699,731	3,877,850
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$3,020,117	\$22,002,748	\$1,709,183	\$3,896,108

CARES Act & COVID	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$15,548	\$1,515,614	\$2,313,770	\$3,467,590	\$57,623,868
0	0	0	1,677,722	101,805	1,779,607
0	0	0	0	7,655	79,914
0	0	142,003	0	0	142,003
0	0	0	177,461	154,201	6,676,349
0	0	0	0	0	176,864
0	0	0	0	0	48,200
0	0	0	0	41,828	372,142
0	0	0	0	0	1,476,836
0	0	0	0	0	4,483,362
0	0	0	0	0	3,040,432
0	15,548	1,657,617	4,168,953	3,773,079	75,899,577
0	0	0	24,857	2,495	259,281
0	0	0	43,147	75,999	669,834
0	0	0	0	0	6,944
0	0	0	7,338	26,395	380,561
0	0	0	0	0	91,677
0	0	0	0	48,200	3,772,975
0	0	0	0	0	5,807,349
0	0	0	75,342	153,089	10,988,621
0	0	0	0	0	4,452,459
0	0	0	0	0	171,524
0	0	0	23,747	0	7,235,220
0	0	0	23,747	0	11,859,203
0	0	0	0	41,828	1,848,978
0	15,548	1,657,617	4,069,864	3,578,162	51,202,775
0	15,548	1,657,617	4,069,864	3,619,990	53,051,753
\$0	\$15,548	\$1,657,617	\$4,168,953	\$3,773,079	\$75,899,577

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Permanent Improvement	County Drainage	Ohio Public Works Commission	Capital Acquisition
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,603,851	\$608,995	\$0	\$4,494,393
Due from Other Governments	73,264	0	0	0
Property Taxes Receivable	1,191,565	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Total Assets	2,868,680	608,995	0	4,494,393
<u>Liabilities</u>				
Contracts Payable	77,063	0	0	0
Interfund Payable	0	445,548	0	0
Total Liabilities	77,063	445,548	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	1,183,553	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	81,276	0	0	0
Total Deferred Inflows of Resources	1,264,829	0	0	0
<u>Fund Balances</u>				
Restricted	1,526,788	163,447	0	0
Committed	0	0	0	4,494,393
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	1,526,788	163,447	0	4,494,393
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,868,680	\$608,995	\$0	\$4,494,393

Berlin Farm	Slate Ridge TIF	Olentangy Crossing Redevelopment Tax Equivalent	Creekside TIF	Orange Road TIF
\$0	\$1,403,876	\$531,400	\$385,236	\$127,975
0	0	0	0	0
0	0	0	0	0
0	635,617	1,137,176	693,395	53,100
0	2,039,493	1,668,576	1,078,631	181,075
0	0	0	0	0
546,000	0	0	0	0
546,000	0	0	0	0
0	0	0	0	0
0	635,617	1,137,176	693,395	53,100
0	0	0	0	0
0	635,617	1,137,176	693,395	53,100
0	1,403,876	531,400	385,236	127,975
0	0	0	0	0
(546,000)	0	0	0	0
(546,000)	1,403,876	531,400	385,236	127,975
\$0	\$2,039,493	\$1,668,576	\$1,078,631	\$181,075

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (Continued)
December 31, 2023

	Slate Ridge TIF 2	Ravines at Meadow Ride TIF	Medical Home Road TIF	Sawmill Parkway
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,255,506	\$1,100,000	\$687,984	\$50,637
Due from Other Governments	0	0	0	5,868,402
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	1,337,574	0	629,728	0
Total Assets	3,593,080	1,100,000	1,317,712	5,919,039
<u>Liabilities</u>				
Contracts Payable	0	0	0	0
Interfund Payable	10,824,275	1,100,000	2,200,000	0
Total Liabilities	10,824,275	1,100,000	2,200,000	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	1,337,574	0	629,728	0
Unavailable Revenue	0	0	0	5,868,402
Total Deferred Inflows of Resources	1,337,574	0	629,728	5,868,402
<u>Fund Balances</u>				
Restricted	0	0	0	50,637
Committed	0	0	0	0
Unassigned (Deficit)	(8,568,769)	0	(1,512,016)	0
Total Fund Balances	(8,568,769)	0	(1,512,016)	50,637
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$3,593,080	\$1,100,000	\$1,317,712	\$5,919,039

State Infrastructure Bank Loan	Board of Development Disabilities Capital Improvement	Total
\$8,456	\$1,351,076	\$14,609,385
1,864,940	0	7,806,606
0	0	1,191,565
0	0	4,486,590
<u>1,873,396</u>	<u>1,351,076</u>	<u>28,094,146</u>
0	0	77,063
0	0	15,115,823
<u>0</u>	<u>0</u>	<u>15,192,886</u>
0	0	1,183,553
0	0	4,486,590
<u>1,301,207</u>	<u>0</u>	<u>7,250,885</u>
<u>1,301,207</u>	<u>0</u>	<u>12,921,028</u>
572,189	1,351,076	6,112,624
0	0	4,494,393
0	0	(10,626,785)
<u>572,189</u>	<u>1,351,076</u>	<u>(19,768)</u>
<u>\$1,873,396</u>	<u>\$1,351,076</u>	<u>\$28,094,146</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	Special Bond Retirement	General Bond Retirement	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$360,010	\$199	\$360,209
Due from Other Governments	51,283	0	51,283
Property Taxes Receivable	834,255	0	834,255
Special Assessments Receivable	1,969,866	0	1,969,866
Total Assets	<u>3,215,414</u>	<u>199</u>	<u>3,215,613</u>
<u>Liabilities</u>			
Interfund Payable	<u>17,890</u>	<u>0</u>	<u>17,890</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	828,647	0	828,647
Unavailable Revenue	<u>2,026,757</u>	<u>0</u>	<u>2,026,757</u>
Total Deferred Inflows of Resources	<u>2,855,404</u>	<u>0</u>	<u>2,855,404</u>
<u>Fund Balances</u>			
Restricted	<u>342,120</u>	<u>199</u>	<u>342,319</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$3,215,414</u></u>	<u><u>\$199</u></u>	<u><u>\$3,215,613</u></u>

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Delaware 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 Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$4,581,784	\$795,261	\$884,586	\$6,261,631
Payment in Lieu of Taxes	0	0	4,426,668	4,426,668
Hotel and Motel Taxes	2,227,197	0	0	2,227,197
Special Assessments	2,581,810	363,783	2,589	2,948,182
Charges for Services	8,193,390	0	25,152	8,218,542
Licenses and Permits	433,980	0	0	433,980
Fines and Forfeitures	284,907	0	0	284,907
Intergovernmental	27,650,841	97,337	1,494,414	29,242,592
Interest	441,581	40,673	64	482,318
Other	1,691,202	0	10,500	1,701,702
Total Revenues	48,086,692	1,297,054	6,843,973	56,227,719
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	6,704,292	23,556	0	6,727,848
Judicial	423,472	0	0	423,472
Public Safety	8,175,871	0	0	8,175,871
Public Works	17,963,245	0	0	17,963,245
Health	84,742	0	0	84,742
Human Services	10,424,702	0	0	10,424,702
Intergovernmental	2,242,643	0	862,021	3,104,664
Capital Outlay	89,304	0	9,805,771	9,895,075
Debt Service				
Principal Retirement	6,496	3,763,784	1,570,105	5,340,385
Interest and Fiscal Charges	2,778	2,591,251	306,254	2,900,283
Issuance Cost	0	6,750	0	6,750
Total Expenditures	46,117,545	6,385,341	12,544,151	65,047,037
Excess of Revenues Under Expenditures	1,969,147	(5,088,287)	(5,700,178)	(8,819,318)
<u>Other Financing Sources (Uses)</u>				
Inception of Lease	89,304	0	0	89,304
Special Assessment Bond Proceeds	0	0	383,087	383,087
Transfers In	4,208,731	5,074,125	6,385,626	15,668,482
Transfers Out	(2,016,753)	0	0	(2,016,753)
Total Other Financing Sources (Uses)	2,281,282	5,074,125	6,768,713	14,124,120
Changes in Fund Balances	4,250,429	(14,162)	1,068,535	5,304,802
Fund Balances at Beginning of Year	48,801,324	356,481	(1,088,303)	48,069,502
Fund Balances at End of Year	<u>\$53,051,753</u>	<u>\$342,319</u>	<u>(\$19,768)</u>	<u>\$53,374,304</u>

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

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$0	\$4,581,784	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	2,581,810	0
Charges for Services	5,119,969	0	169,844	1,290
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	933,802	0	4,707,509
Interest	0	0	0	0
Other	0	36,592	473	146,372
Total Revenues	5,119,969	5,552,178	2,752,127	4,855,171
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	4,037,922	0	0	0
Judicial	0	0	0	0
Public Safety	0	5,121,994	0	0
Public Works	0	0	1,581,600	0
Health	0	0	0	0
Human Services	0	0	0	6,693,106
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	56,918
Debt Service				
Principal Retirement	0	0	0	5,621
Interest and Fiscal Charges	0	0	0	2,328
Total Expenditures	4,037,922	5,121,994	1,581,600	6,757,973
Excess of Revenues Over (Under) Expenditures	1,082,047	430,184	1,170,527	(1,902,802)
<u>Other Financing Sources (Uses)</u>				
Inception of Lease	0	0	0	56,918
Transfers In	0	0	0	2,416,275
Transfers Out	0	0	0	(66,949)
Total Other Financing Sources (Uses)	0	0	0	2,406,244
Changes in Fund Balances	1,082,047	430,184	1,170,527	503,442
Fund Balances at Beginning of Year	4,716,932	5,961,391	11,821,945	1,235,986
Fund Balances at End of Year	<u>\$5,798,979</u>	<u>\$6,391,575</u>	<u>\$12,992,472</u>	<u>\$1,739,428</u>

(continued)

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

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	900,580	814,932	437,625
Licenses and Permits	0	149,884	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,953,857	14,146,487	0	1,366,728
Interest	0	413,911	0	0
Other	66,861	20,376	6,469	29,758
Total Revenues	<u>3,020,718</u>	<u>15,631,238</u>	<u>821,401</u>	<u>1,834,111</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	674,541	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	16,168,950	0	0
Health	0	0	0	0
Human Services	1,426,181	0	0	1,658,150
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,426,181</u>	<u>16,168,950</u>	<u>674,541</u>	<u>1,658,150</u>
Excess of Revenues Over (Under) Expenditures	<u>1,594,537</u>	<u>(537,712)</u>	<u>146,860</u>	<u>175,961</u>
<u>Other Financing Sources (Uses)</u>				
Inception of Lease	0	0	0	0
Transfers In	1,235,699	247,111	0	0
Transfers Out	(1,725,284)	0	0	0
Total Other Financing Sources (Uses)	<u>(489,585)</u>	<u>247,111</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	1,104,952	(290,601)	146,860	175,961
Fund Balances at Beginning of Year	<u>1,464,516</u>	<u>8,909,832</u>	<u>1,552,871</u>	<u>3,701,889</u>
Fund Balances at End of Year	<u><u>\$2,569,468</u></u>	<u><u>\$8,619,231</u></u>	<u><u>\$1,699,731</u></u>	<u><u>\$3,877,850</u></u>

CARES Act & COVID	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$4,581,784
0	0	2,227,197	0	0	2,227,197
0	0	0	0	0	2,581,810
0	0	0	397,144	352,006	8,193,390
0	0	0	284,096	0	433,980
0	0	0	51,642	233,265	284,907
57,947	0	0	1,942,312	1,542,199	27,650,841
175	888	0	0	26,607	441,581
208,556	0	0	11,914	1,163,831	1,691,202
<u>266,678</u>	<u>888</u>	<u>2,227,197</u>	<u>2,687,108</u>	<u>3,317,908</u>	<u>48,086,692</u>
208,556	1,422,341	0	0	360,932	6,704,292
0	0	0	8,476	414,996	423,472
37,947	0	0	3,015,930	0	8,175,871
0	0	0	0	212,695	17,963,245
0	0	0	0	84,742	84,742
20,175	0	0	0	627,090	10,424,702
0	0	2,242,643	0	0	2,242,643
0	0	0	32,386	0	89,304
0	0	0	875	0	6,496
0	0	0	450	0	2,778
<u>266,678</u>	<u>1,422,341</u>	<u>2,242,643</u>	<u>3,058,117</u>	<u>1,700,455</u>	<u>46,117,545</u>
<u>0</u>	<u>(1,421,453)</u>	<u>(15,446)</u>	<u>(371,009)</u>	<u>1,617,453</u>	<u>1,969,147</u>
0	0	0	32,386	0	89,304
0	0	0	159,279	150,367	4,208,731
0	0	0	0	(224,520)	(2,016,753)
<u>0</u>	<u>0</u>	<u>0</u>	<u>191,665</u>	<u>(74,153)</u>	<u>2,281,282</u>
0	(1,421,453)	(15,446)	(179,344)	1,543,300	4,250,429
0	1,437,001	1,673,063	4,249,208	2,076,690	48,801,324
<u>\$0</u>	<u>\$15,548</u>	<u>\$1,657,617</u>	<u>\$4,069,864</u>	<u>\$3,619,990</u>	<u>\$53,051,753</u>

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

	Permanent Improvement	County Drainage	Ohio Public Works Commission	Capital Acquisition
<u>Revenues</u>				
Property Taxes	\$884,586	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	2,589	0	0
Charges for Services	0	25,152	0	0
Intergovernmental	108,154	0	258,794	0
Interest	0	0	0	0
Other	0	10,500	0	0
Total Revenues	<u>992,740</u>	<u>38,241</u>	<u>258,794</u>	<u>0</u>
<u>Expenditures</u>				
General Government				
Intergovernmental	0	0	0	0
Capital Outlay	1,169,010	210,565	22,552	1,818,373
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,169,010</u>	<u>210,565</u>	<u>22,552</u>	<u>1,818,373</u>
Excess of Revenues Over (Under) Expenditures	<u>(176,270)</u>	<u>(172,324)</u>	<u>236,242</u>	<u>(1,818,373)</u>
<u>Other Financing Sources</u>				
Transfers In	0	0	0	6,312,766
Special Assessment Bond Proceeds	0	383,087		
Total Other Financing Sources	<u>0</u>	<u>383,087</u>	<u>0</u>	<u>6,312,766</u>
Changes in Fund Balances	(176,270)	210,763	236,242	4,494,393
Fund Balances at Beginning of Year	<u>1,703,058</u>	<u>(47,316)</u>	<u>(236,242)</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,526,788</u></u>	<u><u>\$163,447</u></u>	<u><u>\$0</u></u>	<u><u>\$4,494,393</u></u>

Berlin Farm	Slate Ridge TIF	Olentangy Crossing Redevelopment Tax Equivalent	Creekside TIF	Orange Road TIF
\$0	\$0	\$0	\$0	\$0
0	553,743	1,106,159	494,914	72,169
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>553,743</u>	<u>1,106,159</u>	<u>494,914</u>	<u>72,169</u>
0	0	824,407	37,614	0
0	5,867	583,695	5,322	479
0	0	90,000	0	0
0	0	13,200	228,650	0
<u>0</u>	<u>5,867</u>	<u>1,511,302</u>	<u>271,586</u>	<u>479</u>
0	547,876	(405,143)	223,328	71,690
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	547,876	(405,143)	223,328	71,690
<u>(546,000)</u>	<u>856,000</u>	<u>936,543</u>	<u>161,908</u>	<u>56,285</u>
<u><u>(\$546,000)</u></u>	<u><u>\$1,403,876</u></u>	<u><u>\$531,400</u></u>	<u><u>\$385,236</u></u>	<u><u>\$127,975</u></u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2023

	Slate Ridge TIF 2	Ravines at Meadow Ridge TIF	Medical Home Road TIF	Sawmill Parkway
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	1,675,933	0	523,750	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	64
Other	0	0	0	0
Total Revenues	<u>1,675,933</u>	<u>0</u>	<u>523,750</u>	<u>64</u>
<u>Expenditures</u>				
General Government				
Intergovernmental	0	0	0	0
Capital Outlay	3,966,762	0	2,023,146	0
Debt Service				
Principal Retirement	916,372	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>4,883,134</u>	<u>0</u>	<u>2,023,146</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,207,201)</u>	<u>0</u>	<u>(1,499,396)</u>	<u>64</u>
<u>Other Financing Sources</u>				
Transfers In	0	0	0	0
Special Assessment Bond Proceeds	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(3,207,201)	0	(1,499,396)	64
Fund Balances at Beginning of Year	<u>(5,361,568)</u>	<u>0</u>	<u>(12,620)</u>	<u>50,573</u>
Fund Balances at End of Year	<u><u>(\$8,568,769)</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,512,016)</u></u>	<u><u>\$50,637</u></u>

State Infrastructure Bank Loan	Board of Developmental Disabilities Capital Improvement	Total
\$0	\$0	\$884,586
0	0	4,426,668
0	0	2,589
0	0	25,152
1,127,466	0	1,494,414
0	0	64
0	0	10,500
<u>1,127,466</u>	<u>0</u>	<u>6,843,973</u>
0	0	862,021
0	0	9,805,771
563,733	0	1,570,105
64,404	0	306,254
<u>628,137</u>	<u>0</u>	<u>12,544,151</u>
<u>499,329</u>	<u>0</u>	<u>(5,700,178)</u>
72,860	0	6,385,626
0	0	383,087
<u>72,860</u>	<u>0</u>	<u>6,768,713</u>
572,189	0	1,068,535
0	1,351,076	(1,088,303)
<u>\$572,189</u>	<u>\$1,351,076</u>	<u>(\$19,768)</u>

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

	Special Bond Retirement	General Bond Retirement	Total
<u>Revenues</u>			
Property Taxes	\$795,261	\$0	\$795,261
Special Assessments	363,783	0	363,783
Intergovernmental	97,337	0	97,337
Interest	40,673	0	40,673
Total Revenues	<u>1,297,054</u>	<u>0</u>	<u>1,297,054</u>
<u>Expenditures</u>			
General Government			
Legislative and Executive	23,556	0	23,556
Debt Service			
Principal Retirement	2,153,784	1,610,000	3,763,784
Interest and Fiscal Charges	1,438,023	1,153,228	2,591,251
Issuance Costs	0	6,750	6,750
Total Expenditures	<u>3,615,363</u>	<u>2,769,978</u>	<u>6,385,341</u>
Excess of Revenues (Under) Expenditures	<u>(2,318,309)</u>	<u>(2,769,978)</u>	<u>(5,088,287)</u>
<u>Other Financing Sources</u>			
Transfers In	<u>2,310,896</u>	<u>2,763,229</u>	<u>5,074,125</u>
Total Other Financing Sources	<u>2,310,896</u>	<u>2,763,229</u>	<u>5,074,125</u>
Changes in Fund Balances	(7,413)	(6,749)	(14,162)
Fund Balances at Beginning of Year	<u>349,533</u>	<u>6,948</u>	<u>356,481</u>
Fund Balances at End of Year	<u><u>\$342,120</u></u>	<u><u>\$199</u></u>	<u><u>\$342,319</u></u>

Delaware County, Ohio
Combining Statements - Nonmajor 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. Following is a description of the County's nonmajor enterprise funds:

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

To account for the operation of the storm water run-off system in the County.

Delaware County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2023

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,760,150	\$3,057,528	\$5,817,678
Accounts Receivable	24,790	0	24,790
Materials and Supplies Inventory	0	8,399	8,399
Total Current Assets	<u>2,784,940</u>	<u>3,065,927</u>	<u>5,850,867</u>
<u>Noncurrent Assets</u>			
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Nondepreciable Capital Assets	48,885	0	48,885
Depreciable Capital Assets, Net	580,712	5,759	586,471
Net pension Asset	865	5,311	6,176
Total Noncurrent Assets	<u>649,962</u>	<u>11,070</u>	<u>661,032</u>
Total Assets	<u>3,434,902</u>	<u>3,076,997</u>	<u>6,511,899</u>
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	39,462	242,410	281,872
Deferred Outflows of Resources - OPEB	5,902	36,256	42,158
Total Assets and Deferred Outflows of Resources	<u>3,480,266</u>	<u>3,355,663</u>	<u>6,835,929</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	918	5,631	6,549
Due to Other Governments	141	4,367	4,508
Developer Deposits	0	1,866,493	1,866,493
Compensated Absences Payable	3,058	22,675	25,733
Total Current Liabilities	<u>4,117</u>	<u>1,899,166</u>	<u>1,903,283</u>
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	5,204	153,800	159,004
Net Pension Liability	93,567	574,767	668,334
OPEB Liability	1,991	12,233	14,224
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	<u>120,262</u>	<u>740,800</u>	<u>861,062</u>
Total Liabilities	<u>124,379</u>	<u>2,639,966</u>	<u>2,764,345</u>
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	124	759	883
Deferred Inflows of Resources - OPEB	657	4,034	4,691
Total Deferred Inflows of Resources	<u>781</u>	<u>4,793</u>	<u>5,574</u>
Total Liabilities and Deferred Inflows of Resources	<u>125,160</u>	<u>2,644,759</u>	<u>2,769,919</u>
<u>Net Position</u>			
Net Investment in Capital Assets	629,597	5,759	635,356
Unrestricted	2,725,509	705,145	3,430,654
Total Net Position	<u>\$3,355,106</u>	<u>\$710,904</u>	<u>\$4,066,010</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$304,828	\$510,673	\$815,501
Total Operating Revenues	<u>304,828</u>	<u>510,673</u>	<u>815,501</u>
<u>Operating Expenses</u>			
Personal Services	58,204	362,803	421,007
Fringe Benefits	14,476	147,171	161,647
Services and Charges	63,760	17,319	81,079
Materials and Supplies	0	460	460
Depreciation	43,586	2,881	46,467
Total Operating Expenses	<u>180,026</u>	<u>530,634</u>	<u>710,660</u>
Operating Income (Loss)	<u>124,802</u>	<u>(19,961)</u>	<u>104,841</u>
Changes in Net Position	124,802	(19,961)	104,841
Net Position at Beginning of Year	<u>3,230,304</u>	<u>730,865</u>	<u>3,961,169</u>
Net Position at End of Year	<u><u>\$3,355,106</u></u>	<u><u>\$710,904</u></u>	<u><u>\$4,066,010</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$280,038	\$526,161	\$806,199
Cash Received from Developers Deposits	0	1,866,493	1,866,493
Cash Payments for Personal Services	(56,846)	(344,401)	(401,247)
Cash Payments for Fringe Benefits	(16,952)	(128,520)	(145,472)
Cash Payments for Services and Charges	(86,098)	(16,204)	(102,302)
Cash Payments for Materials and Supplies	0	(460)	(460)
Cash Payments for Return of Developers Deposits	0	(2,050,701)	(2,050,701)
Net Cash Provided by Operating Activities	120,142	(147,632)	(27,490)
Net Increase in Cash and Cash Equivalents	120,142	(147,632)	(27,490)
Cash and Cash Equivalents at Beginning of Year	2,659,508	3,205,160	5,864,668
Cash and Cash Equivalents at End of Year	\$2,779,650	\$3,057,528	\$5,837,178
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$124,802	(\$19,961)	\$104,841
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	43,586	2,881	46,467
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(24,790)	0	(24,790)
Increase in Developers Deposits	0	(184,208)	(184,208)
Decrease in Due from Other Governments	0	15,488	15,488
(Increase) in Prepaid Items	0	(2,385)	(2,385)
Decrease in Net Pension Asset	833	4,029	4,862
(Increase) in deferred outflows - pensions	(24,870)	(162,149)	(187,019)
(Increase) in deferred outflows - OPEB	(5,224)	(32,529)	(37,753)
Increase in Net Pension Liability	62,532	404,073	466,605
Increase in OPEB Liability	13,177	73,758	86,935
(Decrease) in deferred inflows-pension	(38,026)	(209,066)	(247,092)
(Decrease) in deferred inflows-OPEB	(10,901)	(59,534)	(70,435)
Increase in Accrued Wages Payable	24	448	472
Decrease in Accounts Payable	(22,338)	0	(22,338)
Increase in Due to Other Governments	3	3,569	3,572
Increase in Compensated Absences Payable	1,334	17,954	19,288
Net Cash Provided by Operating Activities	\$120,142	(\$147,632)	(\$27,490)

Delaware County, Ohio
Combining Statements - Fiduciary Funds

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 distributed by the County as fiscal agent for the benefit of legally separate entities including the District Board of Health, Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Preservation Park of Delaware County, Delaware County Family and Children First Council and Delaware 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 Funds

To account for monies held by the County to be distributed through the courts for the benefit of others.

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

<u>Assets</u>	<u>Undivided Monies</u>	<u>Fiscal Agent</u>	<u>Miscellaneous Court/Safety</u>	<u>Other</u>	<u>Custodial Funds</u>
Equity in Pooled Cash and Cash Equivalents	\$14,639,981	\$31,658,267	\$77,405	0	\$46,375,653
Cash and Cash Equivalents in Segregated Accounts	261,577	0	890,553	76,288	1,228,418
Due from Other Governments	5,665,515	0	0	0	5,665,515
Property Taxes Receivable	743,470,793	0	0	0	743,470,793
Special Assessments Receivable	11,379,658	0	0	0	11,379,658
Total Assets	775,417,524	31,658,267	967,958	76,288	808,120,037
 <u>Liabilities</u>					
Accrued Wages Payable	0	152,526	0	0	152,526
Accounts Payable	0	882,421	0	0	882,421
Contracts Payable	0	801,757	0	0	801,757
Due to Other Governments	14,362,671	103,139	0	0	14,465,810
Total Liabilities	14,362,671	1,939,843	0	0	16,302,514
 <u>Deferred Inflows of Resources</u>					
Property and Other Local Taxes	738,446,992	0	0	0	738,446,992
Total Deferred Inflows of Resources	738,446,992	0	0	0	738,446,992
 <u>Net Position</u>					
Restricted for:					
Individuals, Organizations, and Other Governments	22,607,861	29,718,424	967,958	76,288	53,370,531
Total Net Position	\$22,607,861	\$29,718,424	\$967,958	\$76,288	\$53,370,531

See accompanying notes to the basic financial statements

Delaware County, Ohio
Combining Statements of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Monies	Fiscal Agent	Miscellaneous Court/Safety	Other	Total Custodial Funds
Additions					
Intergovernmental	\$10,191,297	\$0	\$0	\$0	\$10,191,297
Amounts Received as Fiscal Agent	0	54,272,777	0	0	54,272,777
Licenses, Permit, and Fees for Other Organizations	55,012,365	0	0	0	55,012,365
Fines and Forfeitures for Other Governments	0	0	3,395,442	0	3,395,442
Property Tax Collections for Other Governments	628,381,604	0	0	0	628,381,604
Special Assessments Collections for Other Governments	11,379,658	0	0	0	11,379,658
Sheriff Sales Collections for Others	2,632,156	0	0	0	2,632,156
Other	0	0	0	469,040	469,040
Total Additions	707,597,080	54,272,777	3,395,442	469,040	\$765,734,339
Deductions					
Distributions of State Funds to Other Governments	9,974,472	0	0	0	9,974,472
Distributions as Fiscal Agent	0	51,091,023	0	0	51,091,023
Distribution to Others	0	0	0	554,280	554,280
Licenses, Permits, and Fees Distributions to Other Governments	55,829,057	0	0	0	55,829,057
Fines and Forfeitures Distributions to Other Governments	0	0	5,888,493	0	5,888,493
Special Assessments Distributions to Other Governments	9,382,114	0	0	0	9,382,114
Sheriff Sales Distributions to Others	3,885,283	0	0	0	3,885,283
Property Tax Distributions to Other Governments	629,598,087	0	0	0	629,598,087
Total Deductions	708,669,013	51,091,023	5,888,493	554,280	766,202,809
Net Change in Fiduciary Net Position	(1,071,933)	3,181,754	(2,493,051)	(85,240)	(468,470)
Net Position Beginning of Year	23,679,794	26,536,670	3,461,009	161,528	53,839,001
Net Position End of Year	\$22,607,861	\$29,718,424	\$967,958	\$76,288	\$53,370,531

See accompanying notes to the basic financial statements

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

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Property Taxes	\$11,118,353	\$11,118,353	\$11,555,069	\$436,716
Sales Taxes	84,865,000	87,927,000	90,640,270	2,713,270
Charges for Services	36,098,117	36,098,117	33,770,900	(2,327,217)
Licenses and Permits	2,540,429	2,540,429	2,667,026	126,597
Fines and Forfeitures	310,000	310,000	252,197	(57,803)
Intergovernmental	7,632,703	7,632,703	8,923,301	1,290,598
Interest	4,165,085	12,056,284	13,100,220	1,043,936
Other	4,048,200	4,070,926	2,244,309	(1,826,617)
Total Revenues	150,777,887	161,753,812	163,153,292	1,399,480
Expenditures				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	1,132,500	1,119,500	1,099,049	20,451
Fringe Benefits	485,100	485,100	440,552	44,548
Services and Charges	65,200	65,200	58,378	6,822
Materials and Supplies	16,725	16,725	16,595	130
Total Auditor	1,699,525	1,686,525	1,614,574	71,951
Weights & Measures				
Personal Services	134,300	147,300	143,321	3,979
Fringe Benefits	46,200	46,200	32,981	13,219
Services and Charges	16,290	16,290	13,884	2,406
Materials and Supplies	4,300	4,300	266	4,034
Total Weights & Measures	201,090	214,090	190,452	23,638
Commissioners - Administrative				
Personal Services	1,082,000	1,082,000	1,066,646	15,354
Fringe Benefits	389,800	389,800	355,614	34,186
Services and Charges	84,415	84,415	29,395	55,020
Materials and Supplies	16,543	16,543	7,434	9,109
Total Commissioners - Administrative	1,572,758	1,572,758	1,459,089	113,669
Commissioners - General				
Services and Charges	3,565,588	3,554,463	2,602,069	952,394
Materials and Supplies	42,133	42,133	3,008	39,125
Total Commissioners - General	3,607,721	3,596,596	2,605,077	991,519
Record Center				
Personal Services	223,495	230,495	230,218	277
Fringe Benefits	81,455	82,955	82,809	146
Services and Charges	44,325	52,616	47,074	5,542
Materials and Supplies	16,600	43,131	20,296	22,835
Total Record Center	365,875	409,197	380,397	28,800

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$1,240,974	\$1,274,474	\$1,265,646	\$8,828
Fringe Benefits	555,669	553,169	537,655	15,514
Services and Charges	1,716,964	1,756,964	1,739,039	17,925
Materials and Supplies	353,573	353,573	320,878	32,695
Total Lands and Buildings	3,867,180	3,938,180	3,863,218	74,962
County Garage				
Personal Services	172,564	175,064	173,730	1,334
Fringe Benefits	78,924	79,424	79,316	108
Services and Charges	82,490	82,490	82,490	0
Materials and Supplies	971,094	971,094	888,292	82,802
Total County Garage	1,305,072	1,308,072	1,223,828	84,244
Zoning				
Personal Services	3,271	3,271	3,271	0
Fringe Benefits	1,381	1,481	1,382	99
Services and Charges	666	666	659	7
Materials and Supplies	250	250	0	250
Total Zoning	5,568	5,668	5,312	356
Human Resources				
Personal Services	473,050	473,050	430,551	42,499
Fringe Benefits	187,046	187,046	153,230	33,816
Services and Charges	190,529	190,529	106,826	83,703
Materials and Supplies	13,325	13,325	13,049	276
Total Human Resources	863,950	863,950	703,656	160,294
Hospital Board Care				
Services and Charges	80,000	91,800	88,532	3,268
Materials and Supplies	45,000	33,200	19,303	13,897
Total Employee Relations	125,000	125,000	107,835	17,165
Prosecutor				
Personal Services	2,410,159	2,410,159	2,358,225	51,934
Fringe Benefits	997,057	997,057	867,328	129,729
Services and Charges	155,130	155,130	143,867	11,263
Materials and Supplies	16,750	16,750	14,163	2,587
Total Prosecutor	3,579,096	3,579,096	3,383,583	195,513
Recorder				
Personal Services	461,842	461,842	453,820	8,022
Fringe Benefits	206,828	206,828	191,926	14,902
Services and Charges	5,550	5,550	4,342	1,208
Materials and Supplies	40,000	40,000	34,873	5,127
Total Recorder	714,220	714,220	684,961	29,259

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Treasurer				
Personal Services	\$470,813	\$470,813	\$466,258	\$4,555
Fringe Benefits	178,823	178,823	154,920	23,903
Services and Charges	247,700	247,700	141,266	106,434
Materials and Supplies	22,200	22,200	12,999	9,201
Total Treasurer	919,536	919,536	775,443	144,093
Board of Elections				
Personal Services	1,456,700	1,608,200	1,575,372	32,828
Fringe Benefits	446,553	497,803	487,688	10,115
Services and Charges	1,216,000	1,216,000	939,232	276,768
Materials and Supplies	326,592	326,592	199,519	127,073
Total Board of Elections	3,445,845	3,648,595	3,201,811	446,784
Public Community Relation				
Personal Services	164,207	164,207	148,730	15,477
Fringe Benefits	84,100	84,100	59,439	24,661
Services and Charges	91,398	91,398	74,680	16,718
Materials and Supplies	4,050	4,050	3,014	1,036
Total Public Community Relation	343,755	343,755	285,863	57,892
Property and Casualty Insurance				
Personal Services	49,543	50,043	49,938	105
Fringe Benefits	16,528	16,528	8,155	8,373
Services and Charges	822,994	822,994	717,842	105,152
Total Property and Casualty Insurance	889,065	889,565	775,935	113,630
Health Insurance				
Services and Charges	22,077,700	22,077,700	16,849,146	5,228,554
Materials and Supplies	5,150	5,150	889	4,261
Total Health Insurance	22,082,850	22,082,850	16,850,035	5,232,815
Data Center				
Personal Services	925,000	925,000	852,211	72,789
Fringe Benefits	332,100	332,100	283,884	48,216
Services and Charges	1,624,302	1,624,302	1,594,363	29,939
Materials and Supplies	65,768	81,768	74,488	7,280
Capital Outlay	1,525,314	1,509,314	1,475,106	34,208
Total Data Center	4,472,484	4,472,484	4,280,052	192,432
Joint Economic Development				
Personal Services	272,500	272,500	267,689	4,811
Fringe Benefits	90,800	90,800	81,998	8,802
Services and Charges	308,840	308,840	239,322	69,518
Materials and Supplies	6,800	6,800	129	6,671
Total Joint Economic Development	678,940	678,940	589,138	89,802
Unclaimed Monies				
Services and Charges	100,000	100,000	11,568	88,432

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Estate Trust				
Services and Charges	\$0	\$10,041	\$10,041	\$0
Legislative and Executive	50,839,530	51,159,118	43,001,868	8,157,250
Public Defender				
Personal Services	697,340	765,459	758,805	6,654
Fringe Benefits	291,521	324,407	299,147	25,260
Services and Charges	1,239,300	1,195,038	1,194,882	156
Materials and Supplies	9,500	14,500	14,088	412
Total Public Defender	2,237,661	2,299,404	2,266,922	32,482
Clerk of Courts				
Personal Services	869,140	869,140	847,827	21,313
Fringe Benefits	418,726	418,726	380,041	38,685
Services and Charges	38,150	33,150	27,842	5,308
Materials and Supplies	36,500	48,777	46,546	2,231
Total Clerk of Courts	1,362,516	1,369,793	1,302,256	67,537
Common Pleas Court				
Personal Services	934,272	954,272	951,721	2,551
Fringe Benefits	497,881	477,881	472,090	5,791
Services and Charges	279,600	279,600	182,865	96,735
Materials and Supplies	83,000	83,000	45,657	37,343
Total Common Pleas Court	1,794,753	1,794,753	1,652,333	142,420
Court of Appeals				
Services and Charges	50,000	50,000	24,605	25,395
Adult Court Services				
Personal Services	964,381	964,381	927,794	36,587
Fringe Benefits	484,188	484,188	394,621	89,567
Services and Charges	12,000	12,000	6,130	5,870
Materials and Supplies	11,000	11,000	11,000	0
Total Adult Court Services	1,471,569	1,471,569	1,339,545	132,024
Domestic Relations				
Personal Services	1,430,815	1,430,815	1,159,764	271,051
Fringe Benefits	667,317	667,317	438,949	228,368
Services and Charges	152,867	132,867	74,171	58,696
Materials and Supplies	40,387	60,387	46,255	14,132
Total Domestic Relations	2,291,386	2,291,386	1,719,139	572,247
Juvenile Court				
Personal Services	2,259,423	2,324,423	2,322,081	2,342
Fringe Benefits	916,725	884,225	849,973	34,252
Services and Charges	360,247	360,247	354,498	5,749
Materials and Supplies	130,419	130,419	112,295	18,124
Total Juvenile Court	3,666,814	3,699,314	3,638,847	60,467

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Detention Center				
Services and Charges	\$488,636	\$488,636	\$441,263	\$47,373
Probate Court				
Personal Services	529,000	530,500	528,794	1,706
Fringe Benefits	300,460	266,460	222,108	44,352
Services and Charges	152,565	152,565	152,565	0
Materials and Supplies	15,645	15,645	15,387	258
Total Probate Court	997,670	965,170	918,854	46,316
Municipal Court				
Personal Services	25,000	25,000	0	25,000
Fringe Benefits	4,088	4,088	0	4,088
Services and Charges	562,892	562,892	492,619	70,273
Total Municipal Court	591,980	591,980	492,619	99,361
Total General Government - Judicial	14,952,985	15,022,005	13,796,383	1,225,622
Total General Government	65,792,515	66,181,123	56,798,251	9,382,872
Public Safety				
Code Compliance				
Personal Services	1,680,813	1,645,813	1,519,343	126,470
Fringe Benefits	745,296	745,296	684,052	61,244
Services and Charges	352,296	352,296	318,803	33,493
Materials and Supplies	36,279	71,279	56,267	15,012
Total Code Compliance	2,814,684	2,814,684	2,578,465	236,219
Employee Safety				
Personal Services	65,700	65,700	64,673	1,027
Fringe Benefits	31,725	31,725	31,321	404
Services and Charges	14,976	11,176	9,195	1,981
Materials and Supplies	12,180	15,980	10,966	5,014
Total Employee Safety	124,581	124,581	116,155	8,426
Emergency Medical Services				
Personal Services	8,307,049	8,512,049	8,414,293	97,756
Fringe Benefits	3,164,513	3,164,513	3,091,606	72,907
Services and Charges	2,628,814	2,628,814	2,591,374	37,440
Materials and Supplies	542,436	542,436	518,969	23,467
Total Emergency Medical Services	14,642,812	14,847,812	14,616,242	231,570
Victim's Assistance				
Personal Services	130,642	178,142	176,374	1,768
Fringe Benefits	80,425	90,425	89,007	1,418
Services and Charges	2,120	2,120	2,120	0
Total Victim's Assistance	213,187	270,687	267,501	3,186

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$262,075	\$262,075	\$256,665	\$5,410
Fringe Benefits	138,500	139,700	139,099	601
Services and Charges	328,550	328,550	230,374	98,176
Materials and Supplies	11,785	11,785	10,060	1,725
Total Coroner	<u>740,910</u>	<u>742,110</u>	<u>636,198</u>	<u>105,912</u>
Sheriff				
Personal Services	13,058,799	13,248,799	13,108,118	140,681
Fringe Benefits	5,783,345	5,408,345	5,226,151	182,194
Services and Charges	1,454,604	1,483,804	1,312,350	171,454
Materials and Supplies	887,465	1,060,791	965,533	95,258
Capital Outlay	14,820	27,120	20,296	6,824
Total Sheriff	<u>21,199,033</u>	<u>21,228,859</u>	<u>20,632,448</u>	<u>596,411</u>
Prisoner Transport				
Services and Charges	<u>55,000</u>	<u>55,000</u>	<u>25,794</u>	<u>29,206</u>
Jail/Pay for Stay				
Personal Services	5,207,205	5,137,055	4,952,230	184,825
Fringe Benefits	2,406,707	2,031,707	1,941,887	89,820
Services and Charges	3,084,986	3,284,986	2,742,873	542,113
Materials and Supplies	398,452	420,362	383,828	36,534
Capital Outlay	0	6,000	5,041	959
Total Jail/Pay for Stay	<u>11,097,350</u>	<u>10,880,110</u>	<u>10,025,859</u>	<u>854,251</u>
Sheriff Firing Range				
Services and Charges	2,500	2,500	540	1,960
Materials and Supplies	6,625	6,625	4,428	2,197
Total Sheriff Firing Range	<u>9,125</u>	<u>9,125</u>	<u>4,968</u>	<u>4,157</u>
Sheriff Local Funds				
Services and Charges	11,250	11,250	7,136	4,114
Materials and Supplies	8,000	8,000	4,958	3,042
Capital Outlay	9,500	26,500	25,152	1,348
Total Sheriff Local Funds	<u>28,750</u>	<u>45,750</u>	<u>37,246</u>	<u>8,504</u>
County Wide 800 Rebanding				
Personal Services	1,140,023	1,315,023	1,299,443	15,580
Fringe Benefits	469,741	529,141	529,141	0
Services and Charges	19,260	24,010	16,875	7,135
Materials and Supplies	98,913	98,913	74,532	24,381
Total County Wide 800 Rebanding	<u>1,727,937</u>	<u>1,967,087</u>	<u>1,919,991</u>	<u>47,096</u>
Total Public Safety	<u>52,653,369</u>	<u>52,985,805</u>	<u>50,860,867</u>	<u>2,124,938</u>

(continued)

Delaware 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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Works				
Road and Bridge Projects				
Services and Charges	\$3,571,000	\$3,147,000	\$3,070,712	\$76,288
Capital Outlay	11,932,849	14,195,849	13,639,377	556,472
Total Road and Bridge Projects	<u>15,503,849</u>	<u>17,342,849</u>	<u>16,710,089</u>	<u>632,760</u>
Total Public Works	<u>15,503,849</u>	<u>17,342,849</u>	<u>16,710,089</u>	<u>632,760</u>
Health				
County Home				
Services and Charges	<u>30,000</u>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>
Total Health	<u>30,000</u>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>
Human Services				
Veterans Services				
Personal Services	555,000	555,000	540,447	14,553
Fringe Benefits	221,298	186,298	175,019	11,279
Services and Charges	668,700	698,700	631,502	67,198
Materials and Supplies	64,253	69,253	61,783	7,470
Total Veteran Services	<u>1,509,251</u>	<u>1,509,251</u>	<u>1,408,751</u>	<u>100,500</u>
Total Human Services	<u>1,509,251</u>	<u>1,509,251</u>	<u>1,408,751</u>	<u>100,500</u>
Intergovernmental	<u>2,874,718</u>	<u>3,915,542</u>	<u>2,800,560</u>	<u>1,114,982</u>
Total Expenditures	<u>138,363,702</u>	<u>141,964,570</u>	<u>128,593,518</u>	<u>13,371,052</u>
Excess of Revenues Over Expenditures	<u>12,414,185</u>	<u>19,789,242</u>	<u>34,559,774</u>	<u>14,770,532</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	0	0	18,191	18,191
Advances In	0	0	289,500	289,500
Advances Out	0	0	(6,433,150)	(6,433,150)
Transfers In	1,332,727	1,128,412	691,739	(436,673)
Transfers Out	<u>(16,473,470)</u>	<u>(17,786,236)</u>	<u>(17,387,875)</u>	<u>398,361</u>
Total Other Financing Sources (Uses)	<u>(15,140,743)</u>	<u>(16,657,824)</u>	<u>(22,821,595)</u>	<u>(6,163,771)</u>
Changes in Fund Balance	(2,726,558)	3,131,418	11,738,179	8,606,761
Fund Balance at Beginning of Year	69,247,058	69,247,058	69,247,058	0
Prior Year Encumbrances Appropriated	<u>2,332,607</u>	<u>2,332,607</u>	<u>2,332,607</u>	<u>0</u>
Fund Balance at End of Year	<u>\$68,853,107</u>	<u>\$74,711,083</u>	<u>\$83,317,844</u>	<u>\$8,606,761</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$753,214	\$764,764	\$360,880	(\$403,884)
Investment Income	\$0	\$0	\$0	\$0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	753,214	764,764	360,880	(403,884)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	752,733	753,233	681,583	71,650
Fringe Benefits	481	22,531	9,883	12,648
Services and Charges	20,112	20,112	20,112	0
Capital Outlay	7,450,000	9,450,000	6,255,787	3,194,213
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	8,223,326	10,245,876	6,967,365	3,278,511
Changes in Fund Balance	(7,470,112)	(9,481,112)	(6,606,485)	2,874,627
Fund Balance at Beginning of Year	25,933,758	25,933,758	25,933,758	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	<u>\$18,463,646</u>	<u>\$16,452,646</u>	<u>\$19,327,273</u>	<u>\$2,874,627</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$17,475,452	\$17,475,452	\$17,738,973	\$263,521
Charges for Services	629,200	629,200	714,847	85,647
Intergovernmental	5,723,658	5,723,658	6,675,355	951,697
Other	512,600	512,600	59,456	(453,144)
Total Revenues	24,340,910	24,340,910	25,188,631	847,721
<u>Expenditures</u>				
Current				
Health				
Personal Services	6,753,093	6,753,093	6,249,497	503,596
Fringe Benefits	3,711,226	3,711,226	2,714,653	996,573
Services and Charges	16,152,298	16,652,298	15,075,286	1,577,012
Materials and Supplies	247,750	247,750	105,112	142,638
Other	507,850	507,850	166,617	341,233
Capital Outlay	50,000	50,000	0	50,000
Total Expenditures	27,422,217	27,922,217	24,311,165	3,611,052
Excess of Revenues Over (Under) Expenditures	(3,081,307)	(3,581,307)	877,466	4,458,773
<u>Other Financing Sources (Uses)</u>				
Transfers In	900,000	900,000	0	(900,000)
Transfers Out	(900,000)	(900,000)	0	900,000
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(3,081,307)	(3,581,307)	877,466	4,458,773
Fund Balance at Beginning of Year	42,190,432	42,190,432	42,190,432	0
Prior Year Encumbrances Appropriated	544,729	544,729	544,729	0
Fund Balance at End of Year	\$39,653,854	\$39,153,854	\$43,612,627	\$4,458,773

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Reserve Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Materials and Supplies	0	2,007,467	2,007,398	69
Capital Outlay	32,761,428	30,753,961	28,055,675	2,698,286
Total Expenditures	32,761,428	32,761,428	30,063,073	2,698,355
Excess of Revenues (Under) Expenditures	(32,761,428)	(32,761,428)	(30,063,073)	2,698,355
<u>Other Financing Sources</u>				
Transfers In	4,401,000	4,401,000	3,736,145	(664,855)
Changes in Fund Balance	(28,360,428)	(28,360,428)	(26,326,928)	2,033,500
Fund Balance at Beginning of Year	28,349,106	28,349,106	28,349,106	0
Prior Year Encumbrances Appropriated	11,428	11,428	11,428	0
Fund Balance at End of Year	<u>\$106</u>	<u>\$106</u>	<u>\$2,033,606</u>	<u>\$2,033,500</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Evans Farm Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$20,073,611	\$20,093,446	\$292,536	(\$19,800,910)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	2,556	2,556	0
Capital Outlay	2,500,000	2,517,279	17,279	2,500,000
Total Expenditures	2,500,000	2,519,835	19,835	2,500,000
Excess of Revenues Under Expenditures	17,573,611	17,573,611	272,701	(17,300,910)
<u>Other Financing Sources</u>				
Advance In	0	0	17,279	(17,279)
Changes in Fund Balance	17,573,611	17,573,611	289,980	(17,283,631)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$17,573,611</u>	<u>\$17,573,611</u>	<u>\$289,980</u>	<u>(\$17,283,631)</u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Engineer Enterprise Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	22,869,208	22,869,208	23,753,805	884,597
Tap In Fees	10,184,997	10,184,997	9,017,090	(1,167,907)
Licenses and Permits	4,000	4,000	4,200	200
Intergovernmental	0	5,000,000	4,996,497	(3,503)
Other	168,000	168,000	107,300	(60,700)
Total Revenues	33,226,205	38,226,205	37,878,892	(347,313)
<u>Expenses</u>				
Personal Services	4,422,000	4,422,000	4,041,323	380,677
Fringe Benefits	2,084,000	2,084,000	1,715,810	368,190
Services and Charges	4,888,045	5,288,045	4,952,371	335,674
Materials and Supplies	1,305,071	1,405,071	1,326,690	78,381
Capital Outlay	22,192,918	63,697,786	26,229,570	37,468,216
Debt Service				
Principal Retirement	3,165,000	3,165,000	3,165,000	0
Interest Expense	873,438	873,438	775,938	97,500
Total Expenses	38,930,472	80,935,340	42,206,702	38,728,638
Excess of Revenues Over (Under) Expenses	(5,704,267)	(42,709,135)	(4,327,810)	38,381,325
<u>Other Financing Sources (Uses)</u>				
Sale of Asset	0	0	27,199	27,199
Advances-Out	0	0	(17,279)	(17,279)
Proceeds from OWDA Loan	0	37,022,147	16,218,578	(20,803,569)
Total Other Financing Sources (Uses)	0	37,022,147	16,228,498	(20,793,649)
Changes in Fund Balance	(5,704,267)	(5,686,988)	11,900,688	17,587,676
Fund Balance at Beginning of Year	59,020,147	59,020,147	59,020,147	0
Prior Year Encumbrances Appropriated	384,327	384,327	384,327	0
Fund Balance at End of Year	\$53,700,207	\$53,717,486	\$71,305,162	\$17,587,676

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$5,113,980	\$5,113,980	\$5,119,969	\$5,989
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,765,000	1,765,000	1,532,390	232,610
Fringe Benefits	766,200	766,200	586,334	179,866
Services and Charges	3,831,737	3,831,737	2,303,849	1,527,888
Materials and Supplies	59,932	59,932	14,734	45,198
Capital Outlay	55,000	55,000	0	55,000
Total Expenditures	<u>6,477,869</u>	<u>6,477,869</u>	<u>4,437,307</u>	<u>2,040,562</u>
Changes in Fund Balance	(1,363,889)	(1,363,889)	682,662	2,046,551
Fund Balance at Beginning of Year	4,245,807	4,245,807	4,245,807	0
Prior Year Encumbrances Appropriated	<u>499,284</u>	<u>499,284</u>	<u>499,284</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,381,202</u></u>	<u><u>\$3,381,202</u></u>	<u><u>\$5,427,753</u></u>	<u><u>\$2,046,551</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$285,000	\$285,000	\$215,662	(\$69,338)
Fines and Forfeitures	28,500	28,500	12,609	(15,891)
Other	3,500	3,500	11,396	7,896
Total Revenues	317,000	317,000	239,667	(77,333)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	223,744	223,744	219,886	3,858
Fringe Benefits	78,719	80,718	79,150	1,568
Services and Charges	66,206	66,206	43,097	23,109
Materials and Supplies	12,500	12,500	7,486	5,014
Capital Outlay	6,000	6,000	0	6,000
Total Expenditures	387,169	389,168	349,619	39,549
Excess of Revenues (Under) Expenditures	(70,169)	(72,168)	(109,952)	(37,784)
<u>Other Financing Sources</u>				
Transfers In	100,000	100,000	100,000	0
Changes in Fund Balance	29,831	27,832	(9,952)	(37,784)
Fund Balance at Beginning of Year	113,107	113,107	113,107	0
Prior Year Encumbrances Appropriated	1,106	1,106	1,106	0
Fund Balance at End of Year	\$144,044	\$142,045	\$104,261	(\$37,784)

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$0	\$1,129,469	\$1,129,469
<u>Expenditures</u>				
Current				
Legislative and Executive				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	1,129,469	1,129,469
Fund Balance at Beginning of Year	42,208	42,208	42,208	0
Fund Balance at End of Year	<u>\$42,208</u>	<u>\$42,208</u>	<u>\$1,171,677</u>	<u>\$1,129,469</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$293,713	\$293,713	\$210,075	(\$83,638)
Other	4,047	4,047	2,201	(1,846)
Total Revenues	297,760	297,760	212,276	(85,484)
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	56,697	56,697	49,282	7,415
Fringe Benefits	9,270	9,270	8,047	1,223
Services and Charges	102,344	94,344	91,061	3,283
Materials and Supplies	51,458	59,458	59,039	419
Total Expenditures	219,769	219,769	207,429	12,340
Changes in Fund Balance	77,991	77,991	4,847	(73,144)
Fund Balance at Beginning of Year	294,933	294,933	294,933	0
Fund Balance at End of Year	\$372,924	\$372,924	\$299,780	(\$73,144)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
CDBG-CV Cares Act Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	0	248,100	208,556	(39,544)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	0	248,100	208,556	39,544
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment Income	\$0	\$0	\$888	\$888
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	0	702	702	0
Other	0	1,421,639	1,421,639	0
Total Expenditures	0	1,422,341	1,422,341	0
Changes in Fund Balance	0	(1,422,341)	(1,421,453)	888
Fund Balance at Beginning of Year	1,437,001	1,437,001	1,437,001	0
Fund Balance at End of Year	<u>\$1,437,001</u>	<u>\$14,660</u>	<u>\$15,548</u>	<u>\$888</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Task Force Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	15,639	15,639	15,639	0
Fund Balance at End of Year	<u>\$15,639</u>	<u>\$15,639</u>	<u>\$15,639</u>	<u>\$0</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$4,466,044	\$4,466,044	\$4,601,594	\$135,550
Intergovernmental	342,227	342,227	349,330	7,103
Other	28,547	28,547	30,294	1,747
Total Revenues	4,836,818	4,836,818	4,981,218	144,400
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	2,273,473	2,273,473	2,133,325	140,148
Fringe Benefits	692,518	692,518	597,524	94,994
Services and Charges	1,118,695	1,118,695	1,103,596	15,099
Materials and Supplies	334,388	334,388	319,389	14,999
Capital Outlay	1,123,613	1,123,613	583,429	540,184
Total Expenditures	5,542,687	5,542,687	4,737,263	805,424
Changes in Fund Balance	(705,869)	(705,869)	243,955	949,824
Fund Balance at Beginning of Year	3,974,385	3,974,385	3,974,385	0
Prior Year Encumbrances Appropriated	138,063	138,063	138,063	0
Fund Balance at End of Year	\$3,406,579	\$3,406,579	\$4,356,403	\$949,824

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$165,426	\$165,426	\$164,427	(\$999)
Intergovernmental	213,000	225,500	196,310	(29,190)
Other	0	0	3	3
Total Revenues	378,426	390,926	360,740	(30,186)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	226,000	226,000	198,201	27,799
Fringe Benefits	116,300	116,300	91,816	24,484
Services and Charges	30,150	55,150	40,960	14,190
Materials and Supplies	21,550	21,550	7,223	14,327
Total Expenditures	394,000	419,000	338,200	80,800
Changes in Fund Balance	(15,574)	(28,074)	22,540	50,614
Fund Balance at Beginning of Year	240,030	240,030	240,030	0
Fund Balance at End of Year	\$224,456	\$211,956	\$262,570	\$50,614

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$662,686	\$662,686	\$584,472	(\$78,214)
Other	0	0	1,200	1,200
Total Revenues	662,686	662,686	585,672	(77,014)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	221,936	221,936	196,392	25,544
Materials and Supplies	16,996	16,996	9,850	7,146
Capital Outlay	674,829	674,829	373,052	301,777
Total Expenditures	913,761	913,761	579,294	334,467
Changes in Fund Balance	(251,075)	(251,075)	6,378	257,453
Fund Balance at Beginning of Year	1,677,930	1,677,930	1,677,930	0
Prior Year Encumbrances Appropriated	8,286	8,286	8,286	0
Fund Balance at End of Year	\$1,435,141	\$1,435,141	\$1,692,594	\$257,453

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Special Assessments	\$2,501,772	\$2,501,772	\$2,581,810	\$80,038
Charges for Services	100,000	100,000	169,844	69,844
Other	0	0	473	473
Total Revenues	2,601,772	2,601,772	2,752,127	150,355
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	1,481,203	1,481,203	1,317,365	163,838
Materials and Supplies	130,000	150,000	120,365	29,635
Capital Outlay	104,000	104,000	98,028	5,972
Total Expenditures	1,715,203	1,735,203	1,535,758	199,445
Changes in Fund Balance	886,569	866,569	1,216,369	349,800
Fund Balance at Beginning of Year	12,014,695	12,014,695	12,014,695	0
Fund Balance at End of Year	\$12,901,264	\$12,881,264	\$13,231,064	\$349,800

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$78,259	\$78,259	\$80,259	\$2,000
<u>Expenditures</u>				
Current				
Health				
Services and Charges	99,419	99,419	97,578	1,841
Changes in Fund Balance	(21,160)	(21,160)	(17,319)	3,841
Fund Balance at Beginning of Year	18,508	18,508	18,508	0
Prior Year Encumbrances Appropriated	21,160	21,160	21,160	0
Fund Balance at End of Year	<u>\$18,508</u>	<u>\$18,508</u>	<u>\$22,349</u>	<u>\$3,841</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$1,290	\$1,290
Intergovernmental	4,758,737	4,758,737	4,807,441	48,704
Other	55,500	55,500	146,372	90,872
Total Revenues	4,814,237	4,814,237	4,955,103	140,866
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,791,139	3,861,139	3,796,239	64,900
Fringe Benefits	1,876,603	1,816,603	1,732,184	84,419
Services and Charges	1,223,099	1,273,099	1,159,277	113,822
Materials and Supplies	75,426	92,426	75,534	16,892
Total Expenditures	6,966,267	7,043,267	6,763,234	280,033
Excess of Revenues (Under) Expenditures	(2,152,030)	(2,229,030)	(1,808,131)	420,899
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,066,471	2,066,471	2,416,275	349,804
Transfers Out	(20,000)	(70,000)	(66,949)	3,051
Total Other Financing Sources (Uses)	2,046,471	1,996,471	2,349,326	352,855
Changes in Fund Balance	(105,559)	(232,559)	541,195	773,754
Fund Balance at Beginning of Year	829,137	829,137	829,137	0
Prior Year Encumbrances Appropriated	57,230	57,230	57,230	0
Fund Balance at End of Year	\$780,808	\$653,808	\$1,427,562	\$773,754

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$2,023,746	\$2,023,746	\$2,893,990	\$870,244
Other	158,518	158,518	59,669	(98,849)
Total Revenues	2,182,264	2,182,264	2,953,659	771,395
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,187,353	2,187,353	1,619,075	568,278
Materials and Supplies	16,000	18,000	17,879	121
Capital Outlay	0	5,417	0	5,417
Total Expenditures	2,203,353	2,210,770	1,636,954	573,816
Excess of Revenues Over Expenditures	(21,089)	(28,506)	1,316,705	1,345,211
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Fixed Assets	0	0	7,192	7,192
Transfers In	1,188,750	1,188,750	1,235,699	46,949
Transfers Out	(1,300,000)	(1,725,284)	(1,725,284)	0
Total Other Financing Sources (Uses)	(111,250)	(536,534)	(482,393)	54,141
Changes in Fund Balance	(132,339)	(565,040)	834,312	1,399,352
Fund Balance at Beginning of Year	1,449,834	1,449,834	1,449,834	0
Prior Year Encumbrances Appropriated	135,353	135,353	135,353	0
Fund Balance at End of Year	\$1,452,848	\$1,020,147	\$2,419,499	\$1,399,352

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COVID 19 Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$37,948	\$48,498	\$47,947	(\$551)
Investment Income	0	74	74	0
Other	0	248,100	208,556	(39,544)
Total Revenues	37,948	296,672	256,577	(40,095)
<u>Expenditures</u>				
Current				
Human Services				
COVID 19 Special Revenue Fund				
Services and Charges	0	10,175	10,175	0
Materials and Supplies	0	10,000	10,000	0
Legislative and Executive				
CDBG-CV Cares Act Special Revenue Fund				
Services and Charges	0	248,100	208,556	39,544
Legislative and Executive				
Ambulance Transportation Special Revenue Fund				
Personal Services	19,967	20,467	20,155	312
Fringe Benefits	481	531	292	239
Public Safety				
COVID Emergency Funding Special Revenue Fund				
Personal Services	17,500	17,500	17,500	0
Total Expenditures	37,948	306,773	266,678	40,095
Excess of Revenues Over (Under) Expenditures				
	0	(10,101)	(10,101)	0
<u>Other Financing Sources (Uses)</u>				
Advances-In	0	0	17,500	17,500
Advances-Out	0	0	(17,500)	(17,500)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance				
	0	(10,101)	(10,101)	0
Fund Balance at Beginning of Year				
	10,101	10,101	10,101	0
Fund Balance at End of Year				
	\$10,101	\$0	\$0	\$0

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	7,792	7,792	7,792	0
Fund Balance at End of Year	<u>\$7,792</u>	<u>\$7,792</u>	<u>\$7,792</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$46,800	\$46,800	\$23,400	(\$23,400)
Intergovernmental	321,077	321,077	342,421	21,344
Total Revenues	367,877	367,877	365,821	(2,056)
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	70,333	70,333	70,333	0
Fringe Benefits	11,500	11,500	10,597	903
Juvenile Court's Victims of Crime Grant				
Personal Services	155,000	155,000	123,601	31,399
Fringe Benefits	72,550	72,550	60,026	12,524
Services and Charges	46,800	50,328	23,310	27,018
State Victim's Assistance Grant Juvenile Court				
Personal Services	14,400	14,400	12,369	2,031
Fringe Benefits	7,525	7,525	5,952	1,573
Services and Charges	300	4,042	4,025	17
Materials and Supplies	1,618	0	0	0
Total Expenditures	380,026	385,678	310,213	75,465
Excess of Revenues (Under) Expenditures	(12,149)	(17,801)	55,608	73,409
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	5,000	5,000
Advances Out	0	0	(5,000)	(5,000)
Transfers In	24,241	24,241	24,241	0
Total Other Financing Sources (Uses)	24,241	24,241	24,241	0
Changes in Fund Balance	12,092	6,440	79,849	73,409
Fund Balance at Beginning of Year	111,544	111,544	111,544	0
Fund Balance at End of Year	\$123,636	\$117,984	\$191,393	\$73,409

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$490,000	\$490,000	\$443,674	(\$46,326)
Intergovernmental	1,482,167	1,482,167	1,366,728	(115,439)
Other	25,000	25,000	29,758	4,758
Total Revenues	1,997,167	1,997,167	1,840,160	(157,007)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	975,840	975,840	953,223	22,617
Fringe Benefits	489,749	489,749	446,740	43,009
Services and Charges	537,856	537,856	284,661	253,195
Materials and Supplies	20,445	20,445	4,136	16,309
Capital Outlay	2,155	2,155	0	2,155
Total Expenditures	2,026,045	2,026,045	1,688,760	337,285
Changes in Fund Balance	(28,878)	(28,878)	151,400	180,278
Fund Balance at Beginning of Year	3,654,809	3,654,809	3,654,809	0
Prior Year Encumbrances Appropriated	22,324	22,324	22,324	0
Fund Balance at End of Year	\$3,648,255	\$3,648,255	\$3,828,533	\$180,278

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	2,553	2,553	2,553	0
Fund Balance at End of Year	<u>\$2,553</u>	<u>\$2,553</u>	<u>\$2,553</u>	<u>\$0</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$250,000	\$250,000	\$161,696	(\$88,304)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	312,850	290,265	45,621	244,644
Materials and Supplies	40,000	40,000	38,450	1,550
Capital Outlay	14,913	37,498	25,579	11,919
Total Expenditures	<u>367,763</u>	<u>367,763</u>	<u>109,650</u>	<u>258,113</u>
Changes in Fund Balance	(117,763)	(117,763)	52,046	169,809
Fund Balance at Beginning of Year	1,222,662	1,222,662	1,222,662	0
Prior Year Encumbrances Appropriated	<u>17,463</u>	<u>17,463</u>	<u>17,463</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,122,362</u></u>	<u><u>\$1,122,362</u></u>	<u><u>\$1,292,171</u></u>	<u><u>\$169,809</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$772,412	\$772,412	\$814,932	\$42,520
Other	14,196	14,196	6,469	(7,727)
Total Revenues	786,608	786,608	821,401	34,793
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	156,726	156,726	102,474	54,252
Fringe Benefits	54,006	54,006	35,517	18,489
Services and Charges	1,850	2,250	2,250	0
DRETAC - Treasurer				
Personal Services	357,450	357,450	324,801	32,649
Fringe Benefits	132,911	132,911	114,028	18,883
Services and Charges	233,600	233,600	96,156	137,444
Materials and Supplies	23,950	23,950	659	23,291
Other	480,000	480,000	0	480,000
Tax Certification Administration				
Services and Charges	4,000	4,000	500	3,500
Materials and Supplies	2,000	2,000	0	2,000
Total Expenditures	1,446,493	1,446,893	676,385	770,508
Changes in Fund Balance	(659,885)	(660,285)	145,016	805,301
Fund Balance at Beginning of Year	1,564,167	1,564,167	1,564,167	0
Fund Balance at End of Year	\$904,282	\$903,882	\$1,709,183	\$805,301

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$7,203	\$7,203	\$0	(\$7,203)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	14,000	14,000	0	14,000
Materials and Supplies	10,500	10,500	0	10,500
Total Expenditures	24,500	24,500	0	24,500
Changes in Fund Balance	(17,297)	(17,297)	0	17,297
Fund Balance at Beginning of Year	38,228	38,228	38,228	0
Fund Balance at End of Year	<u>\$20,931</u>	<u>\$20,931</u>	<u>\$38,228</u>	<u>\$17,297</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Rape Elimination Act Grant Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$74,312	\$74,312	\$31,955	(\$42,357)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	\$55,000	\$55,000	\$14,629	40,371
Services and Charges	42,570	42,570	23,068	19,502
Materials and Supplies	10,235	10,235	8,490	1,745
Capital Outlay	23,500	23,500	0	23,500
Total Expenditures	131,305	131,305	46,187	85,118
Changes in Fund Balance	(56,993)	(56,993)	(14,232)	42,761
Fund Balance at Beginning of Year	54,073	54,073	54,073	0
Prior Year Encumbrances Appropriated	4,040	4,040	4,040	0
Fund Balance at End of Year	<u>\$1,120</u>	<u>\$1,120</u>	<u>\$43,881</u>	<u>\$42,761</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,325,000	\$1,325,000	\$1,519,190	\$194,190
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	759,627	759,627	652,257	107,370
Fringe Benefits	369,041	369,041	253,483	115,558
Services and Charges	174,845	169,345	116,511	52,834
Materials and Supplies	27,900	27,900	18,200	9,700
Capital Outlay	25,000	30,500	29,533	967
Total Expenditures	1,356,413	1,356,413	1,069,984	286,429
Excess of Revenues Over Expenditures	(31,413)	(31,413)	449,206	480,619
<u>Other Financing (Uses)</u>				
Transfers Out	(1,132,727)	(1,191,740)	(691,740)	500,000
Changes in Fund Balance	(1,164,140)	(1,223,153)	(242,534)	980,619
Fund Balance at Beginning of Year	1,669,862	1,669,862	1,669,862	0
Fund Balance at End of Year	<u>\$505,722</u>	<u>\$446,709</u>	<u>\$1,427,328</u>	<u>\$980,619</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Department of Rehabilitation and Correction Subsidy Grant Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$75,000	\$75,000	\$75,000	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	51,917	55,917	54,211	1,706
Fringe Benefits	25,372	26,372	21,393	4,979
Services and Charges	1,480	1,480	200	1,280
Materials and Supplies	1,117	1,117	0	1,117
Total Expenditures	79,886	84,886	75,804	9,082
Changes in Fund Balance	(4,886)	(9,886)	(804)	9,082
Fund Balance at Beginning of Year	48,061	48,061	48,061	0
Fund Balance at End of Year	<u>\$43,175</u>	<u>\$38,175</u>	<u>\$47,257</u>	<u>\$9,082</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$135,000	\$135,000	\$126,351	(\$8,649)
Intergovernmental	335,484	371,532	332,408	(39,124)
Total Revenues	470,484	506,532	458,759	(47,773)
<u>Expenditures</u>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	203,457	207,457	173,246	34,211
Fringe Benefits	86,556	91,806	76,511	15,295
Services and Charges	1,000	25,265	24,959	306
Intensive Supervision				
Services and Charges	54,570	54,570	24,726	29,844
Materials and Supplies	98,800	98,800	78,970	19,830
Intensive Supervision Electronic Monitoring				
Services and Charges	45,000	45,000	29,914	15,086
Mental Health Docket				
Personal Services	18,982	31,982	30,953	1,029
Fringe Benefits	15,668	15,668	14,920	748
Services and Charges	350	350	228	122
Drug Court Docket				
Personal Services	18,171	45,171	40,817	4,354
Fringe Benefits	16,571	16,411	6,674	9,737
Services and Charges	200	360	356	4
Total Expenditures	559,325	632,840	502,274	130,566
Excess of Revenues (Under) Expenditures	(88,841)	(126,308)	(43,515)	82,793
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	30,000	30,000
Advances Out	0	0	(30,000)	(30,000)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(88,841)	(126,308)	(43,515)	82,793
Fund Balance at Beginning of Year	432,051	432,051	432,051	0
Fund Balance at End of Year	\$343,210	\$305,743	\$388,536	\$82,793

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardian Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$20,000	\$20,000	\$23,291	\$3,291
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	20,000	20,000	7,500	12,500
Changes in Fund Balance	0	0	15,791	15,791
Fund Balance at Beginning of Year	103,973	103,973	103,973	0
Fund Balance at End of Year	<u>\$103,973</u>	<u>\$103,973</u>	<u>\$119,764</u>	<u>\$15,791</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$28,950	\$28,950	\$27,094	(\$1,856)
Fines and Forfeitures	16,000	16,000	4,961	(11,039)
Intergovernmental	687,835	687,835	781,086	93,251
Other	0	0	501	501
Total Revenues	732,785	732,785	813,642	80,857
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	16,000	16,000	8,476	7,524
Public Safety				
Dispute Restitution				
Services and Charges	10,000	10,000	630	9,370
Juvenile Care and Custody				
Personal Services	623,120	639,620	550,421	89,199
Fringe Benefits	288,750	289,750	237,278	52,472
Services and Charges	69,000	69,000	3,756	65,244
Juvenile Account Incentive				
Services and Charges	2,000	2,000	0	2,000
Materials and Supplies	4,000	4,000	0	4,000
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	10,115	29,885
Materials and Supplies	10,000	10,000	1,734	8,266
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	6,937	26,063
Materials and Supplies	3,500	3,500	223	3,277
Total Expenditures	1,099,370	1,116,870	819,570	297,300
Changes in Fund Balance	(366,585)	(384,085)	(5,928)	378,157
Fund Balance at Beginning of Year	709,455	709,455	709,455	0
Fund Balance at End of Year	\$342,870	\$325,370	\$703,527	\$378,157

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$4,500	\$4,500	\$1,200	(\$3,300)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	3,246	1,754
Materials and Supplies	10,000	10,000	6,445	3,555
Total Expenditures	15,000	15,000	9,691	5,309
Changes in Fund Balance	(10,500)	(10,500)	(8,491)	2,009
Fund Balance at Beginning of Year	39,970	39,970	39,970	0
Fund Balance at End of Year	<u>\$29,470</u>	<u>\$29,470</u>	<u>\$31,479</u>	<u>\$2,009</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Monitoring Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$300	\$300	\$1,052	\$752
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,700)	(7,700)	1,052	8,752
Fund Balance at Beginning of Year	15,719	15,719	15,719	0
Fund Balance at End of Year	<u>\$8,019</u>	<u>\$8,019</u>	<u>\$16,771</u>	<u>\$8,752</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Leap Grant Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$225,000	\$225,000	\$106,064	(\$118,936)
Other	0	0	14	14
Total Revenues	225,000	225,000	106,078	(118,922)
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	52,000	39,831	14,115	25,716
Services and Charges	169,700	141,797	66,165	75,632
Materials and Supplies	17,000	22,296	3,279	19,017
Capital Outlay	45,000	60,000	60,000	0
Total Expenditures	283,700	263,924	143,559	120,365
Excess of Revenues (Under) Expenditures	(58,700)	(38,924)	(37,481)	1,443
<u>Other Financing Sources</u>				
Advances In	0	0	62,000	62,000
Advances Out	0	0	(62,000)	(62,000)
Transfers In	45,000	45,000	35,038	(9,962)
Total Other Financing Sources	45,000	45,000	35,038	(9,962)
Changes in Fund Balance	(13,700)	6,076	(2,443)	(8,519)
Fund Balance at Beginning of Year	37,668	37,668	37,668	0
Prior Year Encumbrances Appropriated	2,100	2,100	2,100	0
Fund Balance at End of Year	\$26,068	\$45,844	\$37,325	(\$8,519)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$30,481	(\$9,519)
Intergovernmental	3,000	3,000	0	(3,000)
Total Revenues	43,000	43,000	30,481	(12,519)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	32,350	32,350	29,954	2,396
Fringe Benefits	5,975	5,975	5,974	1
Services and Charges	3,000	3,000	1,080	1,920
Materials and Supplies	5,000	5,000	0	5,000
Total Expenditures	46,325	46,325	37,008	9,317
Changes in Fund Balance	(3,325)	(3,325)	(6,527)	(3,202)
Fund Balance at Beginning of Year	48,852	48,852	48,852	0
Fund Balance at End of Year	\$45,527	\$45,527	\$42,325	(\$3,202)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$4,000	\$4,000	\$3,591	(\$409)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	9,000	9,000	0	9,000
Materials and Supplies	1,000	1,000	56	944
Total Expenditures	10,000	10,000	56	9,944
Changes in Fund Balance	(6,000)	(6,000)	3,535	9,535
Fund Balance at Beginning of Year	11,468	11,468	11,468	0
Fund Balance at End of Year	<u>\$5,468</u>	<u>\$5,468</u>	<u>\$15,003</u>	<u>\$9,535</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$36,000	\$36,000	\$66,046	\$30,046
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	14,200	34,200	26,386	7,814
Materials and Supplies	166,041	166,041	129,577	36,464
Total Expenditures	180,241	200,241	155,963	44,278
Changes in Fund Balance	(144,241)	(164,241)	(89,917)	74,324
Fund Balance at Beginning of Year	101,960	101,960	101,960	0
Prior Year Encumbrances Appropriated	112,241	112,241	112,241	0
Fund Balance at End of Year	<u>\$69,960</u>	<u>\$49,960</u>	<u>\$124,284</u>	<u>\$74,324</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Corrections Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$48,227	\$48,227	\$0	(\$48,227)
Intergovernmental	0	0	110,266	110,266
	<u>0</u>	<u>0</u>	<u>110,266</u>	<u>110,266</u>
Total Revenues	<u>48,227</u>	<u>48,227</u>	<u>110,266</u>	<u>62,039</u>
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	48,226	48,226	0	48,226
	<u>48,226</u>	<u>48,226</u>	<u>0</u>	<u>48,226</u>
Changes in Fund Balance	1	1	110,266	110,265
Fund Balance at Beginning of Year	<u>3,056</u>	<u>3,056</u>	<u>3,056</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,057</u></u>	<u><u>\$3,057</u></u>	<u><u>\$113,322</u></u>	<u><u>\$110,265</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$809,033	\$915,225	\$744,466	(\$170,759)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	567,348	767,348	673,779	93,569
Materials and Supplies	2,000	2,000	290	1,710
Total Expenditures	569,348	769,348	674,069	95,279
Excess of Revenues Over Expenditures	239,685	145,877	70,397	(75,480)
<u>Other Financing (Uses)</u>				
Transfers Out	(300,000)	(300,000)	(224,520)	75,480
Changes in Fund Balance	(60,315)	(154,123)	(154,123)	0
Fund Balance at Beginning of Year	93,808	93,808	93,808	0
Prior Year Encumbrances Appropriated	60,315	60,315	60,315	0
Fund Balance at End of Year	<u>\$93,808</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,205,000	\$1,205,000	\$960,582	(\$244,418)
Licenses and Permits	180,000	180,000	149,884	(30,116)
Intergovernmental	13,651,123	15,431,032	14,106,006	(1,325,026)
Investment Income	0	0	413,911	413,911
Other	0	0	20,376	20,376
Total Revenues	15,036,123	16,816,032	15,650,759	(1,165,273)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	5,148,400	5,148,400	4,935,794	212,606
Fringe Benefits	2,669,486	2,669,486	2,301,193	368,293
Services and Charges	2,386,101	2,386,101	1,861,211	524,890
Materials and Supplies	2,566,163	2,566,163	2,030,614	535,549
Capital Outlay	5,083,177	7,110,197	5,971,709	1,138,488
Total Expenditures	17,853,327	19,880,347	17,100,521	2,779,826
Excess of Revenues (Under) Expenditures	(2,817,204)	(3,064,315)	(1,449,762)	1,614,553
<u>Other Financing Sources</u>				
Sale of Capital Assets	2,000	2,000	0	(2,000)
Advances In	0	0	1,220,444	1,220,444
Transfers In	1,960,641	2,207,751	247,111	(1,960,640)
Total Other Financing Sources	1,962,641	2,209,751	1,467,555	(742,196)
Changes in Fund Balance	(854,563)	(854,564)	17,793	872,357
Fund Balance at Beginning of Year	7,875,941	7,875,941	7,875,941	0
Prior Year Encumbrances Appropriated	909,587	909,587	909,587	0
Fund Balance at End of Year	\$7,930,965	\$7,930,964	\$8,803,321	\$872,357

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$262,525	\$189,500	(\$73,025)
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	0	262,525	189,500	73,025
Excess of Revenues Under Expenditures	0	0	0	0
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	175,000	175,000
Advances - Out	0	0	(175,000)	(175,000)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	88,088	88,088	88,088	0
Fund Balance at End of Year	<u>\$88,088</u>	<u>\$88,088</u>	<u>\$88,088</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Guardianship Service Board Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$177,700	\$177,700	\$182,081	\$4,381
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	\$181,000	\$186,000	\$183,314	2,686
Fringe Benefits	100,500	100,500	66,774	33,726
Services and Charges	23,950	23,950	13,971	9,979
Materials and Supplies	5,424	15,424	7,466	7,958
Total Expenditures	310,874	325,874	271,525	54,349
Excess of Revenues (Under) Expenditures	(133,174)	(148,174)	(89,444)	58,730
<u>Other Financing Sources</u>				
Transfers In	133,942	133,942	133,942	0
Changes in Fund Balance	768	(14,232)	44,498	58,730
Fund Balance at Beginning of Year	216,444	216,444	216,444	0
Prior Year Encumbrances Appropriated	824	824	824	0
Fund Balance at End of Year	<u>\$218,036</u>	<u>\$203,036</u>	<u>\$261,766</u>	<u>\$58,730</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$10,000	\$10,000	\$15,882	\$5,882
Investment Income	800	800	6,065	5,265
Total Revenues	10,800	10,800	21,947	11,147
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	40,000	40,000	420	39,580
Materials and Supplies	20,000	20,000	161	19,839
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	80,000	80,000	581	79,419
Changes in Fund Balance	(69,200)	(69,200)	21,366	90,566
Fund Balance at Beginning of Year	109,370	109,370	109,370	0
Fund Balance at End of Year	\$40,170	\$40,170	\$130,736	\$90,566

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Data Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$79,000	\$79,000	\$75,737	(\$3,263)
Investment Income	2,000	2,000	12,929	10,929
Total Revenues	81,000	81,000	88,666	7,666
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	51,500	51,500	50,179	1,321
Materials and Supplies	22,000	22,000	2,519	19,481
Juvenile Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	10,000	10,000	0	10,000
Probate Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	163,500	163,500	52,698	110,802
Changes in Fund Balance	(82,500)	(82,500)	35,968	118,468
Fund Balance at Beginning of Year	442,194	442,194	442,194	0
Fund Balance at End of Year	\$359,694	\$359,694	\$478,162	\$118,468

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$68,965	\$68,965	\$56,809	(\$12,156)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	\$60,000	\$60,000	\$57,000	3,000
Fringe Benefits	9,810	9,810	9,320	490
Services and Charges	4,000	4,000	1,464	2,536
Total Expenditures	73,810	73,810	67,784	6,026
Excess of Revenues (Under) Expenditures	(4,845)	(4,845)	(10,975)	(6,130)
<u>Other Financing Sources</u>				
Transfers In	16,425	16,425	16,425	0
Changes in Fund Balance	11,580	11,580	5,450	(6,130)
Fund Balance at Beginning of Year	1,762	1,762	1,762	0
Fund Balance at End of Year	<u>\$13,342</u>	<u>\$13,342</u>	<u>\$7,212</u>	<u>(\$6,130)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$51,716	\$51,716	\$64,645	\$12,929
<u>Expenditures</u>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	39,100	42,100	41,803	297
Fringe Benefits	12,616	12,616	9,052	3,564
Total Expenditures	51,716	54,716	50,855	3,861
Changes in Fund Balance	0	(3,000)	13,790	16,790
Fund Balance at Beginning of Year	15,038	15,038	15,038	0
Fund Balance at End of Year	<u>\$15,038</u>	<u>\$12,038</u>	<u>\$28,828</u>	<u>\$16,790</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$6,000	\$6,000	\$7,415	\$1,415
Investment Income	700	700	5,146	4,446
Total Revenues	6,700	6,700	12,561	5,861
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	22,000	22,000	0	22,000
Materials and Supplies	8,000	8,000	0	8,000
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	50,000	50,000	0	50,000
Changes in Fund Balance	(43,300)	(43,300)	12,561	55,861
Fund Balance at Beginning of Year	95,220	95,220	95,220	0
Fund Balance at End of Year	\$51,920	\$51,920	\$107,781	\$55,861

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$49,000	\$49,000	\$49,198	\$198
Investment Income	400	400	2,467	2,067
Total Revenues	49,400	49,400	51,665	2,265
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Data				
Services and Charges	20,000	20,000	12,089	7,911
Materials and Supplies	1,000	1,000	0	1,000
Common Pleas Guardian Ad Litem				
Services and Charges	40,000	40,000	0	40,000
Alternative Dispute Resolution				
Services and Charges	40,000	40,000	6,790	33,210
Domestic Relations				
Services and Charges	62,500	62,500	0	62,500
Materials and Supplies	2,500	2,500	0	2,500
Total Expenditures	166,000	166,000	18,879	147,121
Changes in Fund Balance	(116,600)	(116,600)	32,786	149,386
Fund Balance at Beginning of Year	445,206	445,206	445,206	0
Fund Balance at End of Year	\$328,606	\$328,606	\$477,992	\$149,386

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Society Excise Tax Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Hotel and Motel Tax	\$1,200,000	\$1,200,000	\$2,227,819	\$1,027,819
<u>Expenditures</u>				
Current				
Legislative and Executive				
Intergovernmental	1,500,000	2,442,500	2,266,887	175,613
Changes in Fund Balance	(300,000)	(1,242,500)	(39,068)	1,203,432
Fund Balance at Beginning of Year	1,554,682	1,554,682	1,554,682	0
Fund Balance at End of Year	<u>\$1,254,682</u>	<u>\$312,182</u>	<u>\$1,515,614</u>	<u>\$1,203,432</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Healthy Aging Grant Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$295,392	\$295,392	\$295,392	0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Other	295,392	295,392	0	295,392
Changes in Fund Balance	0	0	295,392	295,392
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$295,392</u>	<u>\$295,392</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$32,000	\$32,000	\$31,381	(\$619)
<u>Expenditures</u>				
Current				
Public Safety				
Intergovernmental	32,000	32,019	32,019	0
Changes in Fund Balance	0	(19)	(638)	(619)
Fund Balance at Beginning of Year	14,946	14,946	14,946	0
Fund Balance at End of Year	<u>\$14,946</u>	<u>\$14,927</u>	<u>\$14,308</u>	<u>(\$619)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$36,000	\$36,000	\$32,000	(\$4,000)
<u>Expenditures</u>				
Current				
Judicial				
Family Drug Court				
Personal Services	31,293	31,293	31,241	52
Fringe Benefits	5,116	5,116	5,109	7
Total Expenditures	36,409	36,409	36,350	59
Changes in Fund Balance	(409)	(409)	(4,350)	(3,941)
Fund Balance at Beginning of Year	4,661	4,661	4,661	0
Fund Balance at End of Year	<u>\$4,252</u>	<u>\$4,252</u>	<u>\$311</u>	<u>(\$3,941)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$854,832	\$854,832	\$888,600	\$33,768
Intergovernmental	72,000	72,000	108,154	36,154
Other	0	0	0	0
Total Revenues	926,832	926,832	996,754	69,922
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	145,100	145,100	106,722	38,378
Materials and Supplies	74,693	203,614	202,512	1,102
Capital Outlay	1,622,943	1,494,022	1,023,602	470,420
Total Expenditures	1,842,736	1,842,736	1,332,836	509,900
Changes in Fund Balance	(915,904)	(915,904)	(336,082)	579,822
Fund Balance at Beginning of Year	1,694,834	1,694,834	1,694,834	0
Prior Year Encumbrances Appropriated	2,723	2,723	2,723	0
Fund Balance at End of Year	\$781,653	\$781,653	\$1,361,475	\$579,822

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$0	\$2,588	\$2,589	\$1
Charges for Services	80,000	80,139	25,152	(54,987)
Other	17,500	17,500	10,500	(7,000)
Total Revenues	97,500	100,227	38,241	(61,986)
<u>Expenditures</u>				
Capital Outlay Services and Charges	52,065	260,967	259,600	1,367
Excess of Revenues Over (Under) Expenditures	45,435	(160,740)	(221,359)	(60,619)
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	265,030	383,087	118,057
Advances In	0	0	97,988	97,988
Total Other Financing Sources (Uses)	0	265,030	481,075	216,045
Changes in Fund Balance	45,435	104,290	259,716	155,426
Fund Balance at Beginning of Year	304,674	304,674	304,674	0
Fund Balance at End of Year	\$350,109	\$408,964	\$564,390	\$155,426

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$800,000	\$800,000	\$258,794	(\$541,206)
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	800,000	800,000	258,794	541,206
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Berlin Farm Capital Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$546,000	\$546,000	\$0	(\$546,000)
<u>Expenditures</u>				
Capital Outlay				
Total Expenditures	0	0	0	0
Changes in Fund Balance	546,000	546,000	0	(546,000)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$546,000	\$546,000	\$0	(\$546,000)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	1,250,000	1,250,000	0	1,250,000
Excess of Revenues (Under) Expenditures	(1,250,000)	(1,250,000)	0	1,250,000
<u>Other Financing Sources</u>				
Transfers In	1,250,000	1,250,000	0	(1,250,000)
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	5,000,000	6,312,766	2,299,643	4,013,123
Total Expenditures	5,000,000	6,312,766	2,299,643	4,013,123
Excess of Revenues (Under) Expenditures	(5,000,000)	(6,312,766)	(2,299,643)	4,013,123
<u>Other Financing Sources</u>				
Transfers In	5,000,000	6,312,766	6,312,766	0
Changes in Fund Balance	0	0	4,013,123	4,013,123
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,013,123</u>	<u>\$4,013,123</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$556,000	\$556,000	\$553,743	(\$2,257)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	5,000	5,867	5,867	0
Changes in Fund Balance	551,000	550,133	547,876	(2,257)
Fund Balance at Beginning of Year	856,000	856,000	856,000	0
Fund Balance at End of Year	<u>\$1,407,000</u>	<u>\$1,406,133</u>	<u>\$1,403,876</u>	<u>(\$2,257)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Olentangy Crossing Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$101,464	\$101,464	\$281,752	\$180,288
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	2,064	4,564	4,305	259
Capital Outlay	0	579,390	579,390	0
Debt Service				
Principal Retirement	90,000	90,000	90,000	0
Interest and Fiscal charges	13,200	13,200	13,200	0
Total Expenditures	105,264	687,154	686,895	259
Changes in Fund Balance	(3,800)	(585,690)	(405,143)	180,547
Fund Balance at Beginning of Year	936,544	936,544	936,544	0
Fund Balance at End of Year	<u>\$932,744</u>	<u>\$350,854</u>	<u>\$531,401</u>	<u>\$180,547</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Creekside Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$495,000	\$495,000	\$494,914	(\$86)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	60,000	60,000	42,936	17,064
Debt Service				
Interest and Fiscal Charges	250,000	250,000	228,650	21,350
Total Expenditures	<u>310,000</u>	<u>310,000</u>	<u>271,586</u>	<u>38,414</u>
Changes in Fund Balance	185,000	185,000	223,328	38,328
Fund Balance at Beginning of Year	<u>161,909</u>	<u>161,909</u>	<u>161,909</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$346,909</u></u>	<u><u>\$346,909</u></u>	<u><u>\$385,237</u></u>	<u><u>\$38,328</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Orange Road Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$0	\$72,169	\$72,169
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	500	479	21
Changes in Fund Balance	0	(500)	71,690	72,190
Fund Balance at Beginning of Year	56,284	56,284	56,284	0
Fund Balance at End of Year	<u>\$56,284</u>	<u>\$55,784</u>	<u>\$127,974</u>	<u>\$72,190</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge II Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$6,808,068	\$11,134,130	\$1,675,933	(\$9,458,197)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	30,665	30,665	0
Debt Service				
Principal Retirement	446,500	926,000	916,372	9,628
Capital Outlay	1,000,000	4,815,897	3,936,097	879,800
Total Expenditures	1,446,500	5,772,562	4,883,134	889,428
Excess of Revenues Under Expenditures	5,361,568	5,361,568	(3,207,201)	(8,568,769)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	4,815,897	4,815,897
Changes in Fund Balance	5,361,568	5,361,568	1,608,696	(3,752,872)
Fund Balance at Beginning of Year	646,810	646,810	646,810	0
Fund Balance at End of Year	<u>\$6,008,378</u>	<u>\$6,008,378</u>	<u>\$2,255,506</u>	<u>(\$3,752,872)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ravines at Meadow Ridge TIF Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$1,100,000	\$1,100,000	\$0	(\$1,100,000)
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	1,100,000	1,100,000	0	1,100,000
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1,100,000	1,100,000	1,100,000	0
Fund Balance at End of Year	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Medical Home Road TIF Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$2,030,217	\$2,036,217	\$523,750	(\$1,512,467)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	6,000	5,550	450
Changes in Fund Balance	2,030,217	2,030,217	518,200	(1,512,017)
Fund Balance at Beginning of Year	169,783	169,783	169,783	0
Fund Balance at End of Year	<u>\$2,200,000</u>	<u>\$2,200,000</u>	<u>\$687,983</u>	<u>(\$1,512,017)</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sawmill Parkway Capital Projects Fund
 For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment Income	\$0	\$0	\$64	\$64
<u>Expenditures</u>				
Capital Outlay				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	64	64
Fund Balance at Beginning of Year	<u>50,573</u>	<u>50,573</u>	<u>50,573</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,573</u></u>	<u><u>\$50,573</u></u>	<u><u>\$50,637</u></u>	<u><u>\$64</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
State Infrastructure Bank Loan Capital Projects Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$1,127,468	\$563,733	(\$563,735)
<u>Expenditures</u>				
Capital Outlay				
Debt Service				
Principal Retirement	389,864	1,517,332	563,733	953,599
Interest and Fiscal charges	72,861	72,861	64,404	8,457
Total Expenditures	462,725	1,590,193	628,137	962,056
Excess of Revenues (Under) Expenditures	(462,725)	(462,725)	(64,404)	398,321
<u>Other Financing Sources</u>				
Transfers In	462,725	462,725	72,860	(389,865)
Changes in Fund Balance	0	0	8,456	8,456
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$8,456</u>	<u>\$8,456</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1,351,076	1,351,076	1,351,076	0
Fund Balance at End of Year	<u>\$1,351,076</u>	<u>\$1,351,076</u>	<u>\$1,351,076</u>	<u>\$0</u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Debt Service				
Principal Retirement	1,610,000	1,610,000	1,610,000	0
Interest and Fiscal Charges	1,153,228	1,153,228	1,153,228	0
Issuance Costs	0	6,750	6,750	0
Total Expenditures	<u>2,763,228</u>	<u>2,769,978</u>	<u>2,769,978</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	(2,763,228)	(2,769,978)	(2,769,978)	0
<u>Other Financing Sources</u>				
Transfers In	<u>2,763,229</u>	<u>2,763,229</u>	<u>2,763,229</u>	<u>0</u>
Changes in Fund Balance	1	(6,749)	(6,749)	0
Fund Balance at Beginning of Year	<u>6,948</u>	<u>6,948</u>	<u>6,948</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,949</u></u>	<u><u>\$199</u></u>	<u><u>\$199</u></u>	<u><u>\$0</u></u>

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$770,858	\$770,858	\$799,715	\$28,857
Special Assessments	433,627	435,161	404,456	(30,705)
Intergovernmental	100,000	100,000	97,337	(2,663)
Total Revenues	1,304,485	1,306,019	1,301,508	(4,511)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	25,958	27,916	23,556	4,360
Debt Service				
Principal Retirement	2,153,784	2,153,784	2,153,784	0
Interest and Fiscal Charges	1,438,023	1,438,023	1,438,023	0
Total Expenditures	3,617,765	3,619,723	3,615,363	4,360
Excess of Revenues (Under) Expenditures	(2,313,280)	(2,313,704)	(2,313,855)	(151)
<u>Other Financing Sources</u>				
Advances In	0	0	9,321	9,321
Transfers In	2,310,896	2,310,896	2,310,896	0
Total Other Financing Sources (Uses)	2,310,896	2,310,896	2,320,217	9,321
Changes in Fund Balance	(2,384)	(2,808)	6,362	9,170
Fund Balance at Beginning of Year	350,695	350,695	350,695	0
Fund Balance at End of Year	\$348,311	\$347,887	\$357,057	\$9,170

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$319,000	\$319,000	\$280,038	(\$38,962)
<u>Expenses</u>				
Personal Services	59,000	59,000	56,846	2,154
Fringe Benefits	18,900	18,900	16,952	1,948
Services and Charges	112,650	112,650	86,448	26,202
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	155,000	155,000	0	155,000
Total Expenses	<u>346,550</u>	<u>346,550</u>	<u>160,246</u>	<u>186,304</u>
Changes in Fund Balance	(27,550)	(27,550)	119,792	147,342
Fund Balance at Beginning of Year	2,629,956	2,629,956	2,629,956	0
Prior Year Encumbrances Appropriated	<u>10,050</u>	<u>10,050</u>	<u>10,050</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,612,456</u></u>	<u><u>\$2,612,456</u></u>	<u><u>\$2,759,798</u></u>	<u><u>\$147,342</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Storm Water Phase II Enterprise Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$304,000	\$304,000	\$324,306	\$20,306
Licenses and Permits	200,000	200,000	201,855	1,855
Total Revenues	504,000	504,000	526,161	22,161
<u>Expenses</u>				
Personal Services	343,800	344,800	344,401	399
Fringe Benefits	142,221	141,221	128,520	12,701
Services and Charges	42,025	42,025	16,204	25,821
Materials and Supplies	4,660	4,660	460	4,200
Total Expenses	532,706	532,706	489,585	43,121
Changes in Fund Balance	(28,706)	(28,706)	36,576	65,282
Fund Balance at Beginning of Year	1,154,461	1,154,461	1,154,461	0
Fund Balance at End of Year	\$1,125,755	\$1,125,755	\$1,191,037	\$65,282

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$690,000	\$690,000	\$775,917	\$85,917
<u>Expenses</u>				
Current				
Other				
Personal Services	71,160	71,210	71,160	50
Fringe Benefits	28,490	28,990	28,570	420
Services and Charges	75,857	75,857	71,943	3,914
Materials and Supplies	3,500	3,500	0	3,500
Claims Expense	662,643	662,643	662,643	0
Capital Outlay	0	24,927	0	24,927
Total Expenses	841,650	867,127	834,316	32,811
Changes in Fund Balance	(151,650)	(177,127)	(58,399)	118,728
Fund Balance at Beginning of Year	1,615,863	1,615,863	1,615,863	0
Prior Year Encumbrances Appropriated	22,000	22,000	22,000	0
Fund Balance at End of Year	<u>\$1,486,213</u>	<u>\$1,460,736</u>	<u>\$1,579,464</u>	<u>\$118,728</u>



Statistical Section



**Delaware County, Ohio
Statistical Section Descriptions**

This part of the Delaware County’s annual comprehensive financial report represents 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

Financial Trends S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S29

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.

Demographic and Economic Information S42

These schedules offer demographic and economic indicators to help the reader understand the environment with which the County’s financial activities take place.

Operating Information S44

These schedules contain service 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.

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

Delaware County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2023	2022	(Restated) 2021	2020	(Restated) 2019	2018
Governmental Activities						
Net Investment in Capital Assets	\$360,030,346	\$335,987,525	\$306,147,328	\$285,463,725	\$254,616,476	\$231,030,232
Restricted for						
Capital Projects	11,704,808	37,354,699	19,841,057	11,563,199	10,204,129	7,664,899
Debt Service	0	0	0	0	0	0
Other Purposes	85,684,298	74,382,013	78,807,757	57,753,303	60,057,170	52,432,861
Unrestricted	<u>57,546,545</u>	<u>39,028,636</u>	<u>27,576,179</u>	<u>(10,292,022)</u>	<u>(12,286,163)</u>	<u>(1,349,585)</u>
Total Governmental Activities Net Position	<u>514,965,997</u>	<u>486,752,873</u>	<u>432,372,321</u>	<u>344,488,205</u>	<u>312,591,612</u>	<u>289,778,407</u>
Business-Type Activities						
Net Investment in Capital Assets	299,496,551	270,369,742	255,936,923	246,234,232	228,179,703	216,534,918
Restricted	4,568,686	4,568,686	4,568,686	4,568,686	4,520,955	4,514,413
Unrestricted	<u>112,493,193</u>	<u>104,301,029</u>	<u>86,934,493</u>	<u>70,397,860</u>	<u>70,044,165</u>	<u>66,284,109</u>
Total Business-Type Activities Net Position	<u>416,558,430</u>	<u>379,239,457</u>	<u>347,440,102</u>	<u>321,200,778</u>	<u>302,744,823</u>	<u>287,333,440</u>
Primary Government						
Net Investment in Capital Assets	659,526,897	606,357,267	562,084,251	531,697,957	482,796,179	447,565,150
Restricted	101,957,792	116,305,398	103,217,500	73,885,188	74,782,254	64,612,173
Unrestricted	<u>170,039,738</u>	<u>143,329,665</u>	<u>114,510,672</u>	<u>60,105,838</u>	<u>57,758,002</u>	<u>64,934,524</u>
Total Primary Government Net Position	<u>\$931,524,427</u>	<u>\$865,992,330</u>	<u>\$779,812,423</u>	<u>\$665,688,983</u>	<u>\$615,336,435</u>	<u>\$577,111,847</u>

Note:

The net position at December 31, 2014 has been restated for GASB Statement Numbers 68 and 71.

The net position at December 31, 2017 has been restated for GASB Statement No. 75.

The net position at December 31, 2019 has been restated for GASB Statement No. 84.

<u>(Restated)</u> 2017	<u>2016</u>	<u>2015</u>	<u>(Restated)</u> 2014
\$220,119,522	\$196,141,372	\$176,514,278	\$170,939,087
4,847,072	209,268	162,550	160,557
124,865	653,053	3,096,012	3,520,973
64,565,045	67,363,000	67,397,272	66,287,974
<u>18,037,200</u>	<u>24,584,941</u>	<u>23,958,348</u>	<u>53,682,715</u>
<u>307,693,704</u>	<u>288,951,634</u>	<u>271,128,460</u>	<u>294,591,306</u>
206,730,356	200,928,068	195,936,665	194,772,450
4,511,729	4,910,907	4,878,426	4,866,423
<u>32,922,059</u>	<u>26,414,490</u>	<u>18,753,512</u>	<u>16,412,893</u>
<u>244,164,144</u>	<u>232,253,465</u>	<u>219,568,603</u>	<u>216,051,766</u>
426,849,878	397,069,440	372,450,943	365,711,537
74,048,711	73,136,228	75,534,260	74,835,927
<u>50,959,259</u>	<u>50,999,431</u>	<u>42,711,860</u>	<u>70,095,608</u>
<u>\$551,857,848</u>	<u>\$521,205,099</u>	<u>\$490,697,063</u>	<u>\$510,643,072</u>

Delaware County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020	2019	2018
Expenses						
Governmental Activities						
General Government						
Legislative and Executive	\$40,820,908	\$37,328,063	\$30,615,487	\$35,472,172	\$31,669,428	\$28,763,171
Judicial	16,521,020	11,872,075	7,771,167	13,659,221	14,658,891	12,615,374
Public Safety	63,050,480	45,044,461	27,139,520	56,185,285	56,455,381	49,907,427
Public Works	41,996,203	33,249,414	20,414,278	22,365,025	29,076,029	25,755,572
Health	24,732,379	19,792,134	17,860,071	20,217,519	22,230,984	20,450,842
Human Services	12,855,181	10,208,152	6,984,652	10,448,959	10,704,287	9,673,772
Intergovernmental	0	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0	0
Interest and Fiscal Charges	2,954,614	3,156,101	3,109,922	2,833,180	2,738,927	3,176,234
Total Governmental Activities Expenses	<u>202,930,785</u>	<u>160,650,400</u>	<u>113,895,097</u>	<u>161,181,361</u>	<u>167,533,927</u>	<u>150,342,392</u>
Business-Type Activities						
Sanitary Engineer	20,430,875	17,615,117	15,657,320	19,200,133	19,367,343	18,687,676
Other Enterprise						
Solid Waste Transfer Station	180,026	109,649	32,972	200,076	178,218	177,248
Storm Sewer Phase II	530,634	478,714	167,030	436,283	514,059	430,736
Delaware Area Transit	0	0	0	0	0	0
Total Business-Type Activities Expenses	<u>21,141,535</u>	<u>18,203,480</u>	<u>15,857,322</u>	<u>19,836,492</u>	<u>20,059,620</u>	<u>19,295,660</u>
Total Primary Government Expenses	<u>224,072,320</u>	<u>178,853,880</u>	<u>129,752,419</u>	<u>181,017,853</u>	<u>187,593,547</u>	<u>169,638,052</u>
Program Revenues						
Governmental Activities						
Charges for Services						
General Government						
Legislative and Executive	18,401,370	18,866,277	19,206,876	17,059,985	15,262,200	14,718,333
Judicial	1,490,418	1,520,908	1,592,838	1,269,552	1,545,804	1,638,205
Public Safety	9,420,676	9,649,169	10,828,195	8,550,001	7,784,167	7,145,945
Public Works	4,641,828	4,432,028	5,190,749	3,646,072	3,523,887	4,598,089
Health	217,512	588,459	673,348	673,882	573,729	644,205
Human Services	438,915	466,217	468,460	509,869	495,880	515,141
Operating Grants, Contributions, and Interest	34,713,433	46,790,435	32,803,426	36,703,282	24,215,077	23,387,079
Capital Grants and Contributions	7,914,564	2,313,732	93,229	3,375,853	10,098,333	4,539,738
Total Governmental Activities Program Revenues	<u>77,238,716</u>	<u>84,627,225</u>	<u>70,857,121</u>	<u>71,788,496</u>	<u>63,499,077</u>	<u>57,186,735</u>

2017	2016	2015	2014
\$24,033,782	\$21,263,796	\$18,168,347	\$18,727,055
12,521,018	9,882,267	9,782,809	9,260,581
49,622,712	42,023,492	38,402,580	39,608,819
24,734,574	24,989,011	19,991,370	18,167,267
20,486,489	18,957,420	15,913,623	18,717,249
10,355,718	9,826,515	10,246,348	9,413,296
0	1,681,670	13,326,320	1,378,776
0	0	0	750
3,257,142	3,217,288	2,045,698	1,074,766
<u>145,011,435</u>	<u>131,841,459</u>	<u>127,877,095</u>	<u>116,348,559</u>
19,337,847	16,987,386	17,569,010	14,700,080
84,158	64,581	64,517	52,529
488,444	323,546	293,393	290,975
0	0	0	1,913,641
<u>19,910,449</u>	<u>17,375,513</u>	<u>17,926,920</u>	<u>16,957,225</u>
<u>164,921,884</u>	<u>149,216,972</u>	<u>145,804,015</u>	<u>133,305,784</u>
13,659,789	13,340,277	12,759,794	12,409,160
1,858,586	1,685,314	1,663,485	2,003,375
7,316,850	6,662,484	6,333,063	5,720,309
3,249,447	3,376,182	4,308,052	2,914,145
617,903	623,080	316,919	343,421
499,494	483,314	514,008	511,929
27,271,683	22,363,371	22,512,793	22,748,328
5,077,682	5,333,778	1,336,393	3,381,232
<u>59,551,434</u>	<u>53,867,800</u>	<u>49,744,507</u>	<u>50,031,899</u>

Delaware County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020	2019	2018
Business-Type Activities						
Charges for Services						
Sanitary Engineer	24,202,319	21,301,857	19,609,159	18,977,790	17,675,851	17,208,226
Other Enterprise						
Solid Waste Transfer Station	304,828	269,410	240,096	243,044	258,855	236,360
Storm Water Phase II	510,673	568,229	543,949	479,622	487,375	399,781
Delaware Area Transit	0	0	0	0	0	0
Operating Grants, Contributions, and Interest	0	0	0	0	0	0
Capital Grants and Contributions	22,447,606	20,928,139	19,514,931	19,700,456	16,996,942	47,547,789
Total Business-Type Activities Program Revenues	<u>47,465,426</u>	<u>43,067,635</u>	<u>39,908,135</u>	<u>39,400,912</u>	<u>35,419,023</u>	<u>65,392,156</u>
Total Primary Government Program Revenues	<u>124,704,142</u>	<u>127,694,860</u>	<u>110,765,256</u>	<u>111,189,408</u>	<u>98,918,100</u>	<u>122,578,891</u>
Net (Expense) Revenue						
Governmental Activities	(125,692,069)	(76,023,175)	(43,038,576)	(89,392,865)	(103,465,850)	(93,155,657)
Business-Type Activities	26,323,891	24,864,155	24,009,746	18,443,688	15,359,403	46,096,496
Total Primary Government Net Expense	<u>(99,368,178)</u>	<u>(51,159,020)</u>	<u>(19,028,830)</u>	<u>(70,949,177)</u>	<u>(88,106,447)</u>	<u>(47,059,161)</u>
General Revenues and Other Changes in Net Position						
Governmental Activities						
Property Taxes Levied for						
General Operating	11,492,703	15,347,480	14,946,193	13,224,740	12,990,047	12,063,486
Public Safety-911	4,568,821	4,463,416	3,960,151	3,784,228	3,725,618	3,474,048
Health-Board of Developmental Disabilities	17,589,051	17,246,734	21,128,092	20,489,855	20,240,237	16,089,385
Human Services-Council for Older Adults	792,953	767,942	750,611	803,549	791,978	670,282
Permanent Improvement	883,802	857,205	830,160	732,909	719,972	668,531
Payment in Lieu of Taxes	4,719,204	2,129,842	1,163,823	1,277,202	974,194	947,646
Hotel and Motel Tax	2,227,197	2,022,057	1,505,539	831,476	1,866,207	1,570,500
Sales Taxes						
General Operating	91,576,630	87,331,288	81,669,852	67,000,293	67,111,602	62,941,622
Grants and Entitlements not						
Restricted to Other Programs	8,361,193	8,930,211	9,696,593	8,361,403	8,221,124	8,049,151
Interest	18,555,618	(4,562,445)	(1,339,938)	3,680,169	7,175,710	4,625,338
Other	4,025,803	0	4,647,590	1,103,634	969,639	1,819,744
Transfers	(10,887,782)	(6,682,443)	0	0	0	0
Total Governmental Activities	<u>153,905,193</u>	<u>127,851,287</u>	<u>138,958,666</u>	<u>121,289,458</u>	<u>124,786,328</u>	<u>112,919,733</u>
Business-Type Activities						
Interest	0	0	0	0	0	0
Other	107,300	293,824	18,594	12,267	51,980	0
Transfers	10,887,782	6,682,443	0	0	0	0
Special Item - DATA Transit	0	0	0	0	0	0
Total Business-Type Activities	<u>10,995,082</u>	<u>6,976,267</u>	<u>18,594</u>	<u>12,267</u>	<u>51,980</u>	<u>0</u>
Total Primary Government	<u>164,900,275</u>	<u>134,827,554</u>	<u>138,977,260</u>	<u>121,301,725</u>	<u>124,838,308</u>	<u>112,919,733</u>
Changes in Net Position						
Governmental Activities	28,213,124	51,828,112	95,920,090	31,896,593	21,320,478	19,764,076
Business-Type Activities	37,318,973	31,840,422	24,028,340	18,455,955	15,411,383	46,142,072
Total Primary Government Changes in Net Position	<u>\$65,532,097</u>	<u>\$83,668,534</u>	<u>\$119,948,430</u>	<u>\$50,352,548</u>	<u>\$36,731,861</u>	<u>\$65,906,148</u>

2017	2016	2015	2014
16,491,883	15,806,012	15,267,838	13,719,103
212,449	195,861	174,145	171,131
399,356	394,952	366,389	349,671
0	0	0	292,719
0	0	0	2,228,338
14,669,522	13,557,342	11,158,952	5,945,522
31,773,210	29,954,167	26,967,324	22,706,484
91,324,644	83,821,967	76,711,831	72,738,383
(85,723,717)	(77,973,659)	(78,132,588)	(66,316,660)
11,862,761	12,578,654	9,040,404	5,749,259
(73,860,956)	(65,395,005)	(69,092,184)	(60,567,401)
11,746,682	10,934,876	10,665,275	9,845,980
3,682,842	2,354,732	2,277,364	2,173,328
16,572,887	15,557,962	15,229,911	14,545,886
1,037,713	833,074	900,497	820,539
388,913	607,501	592,482	547,001
917,274	676,970	667,339	492,639
1,771,400	1,081,344	0	0
57,903,251	56,842,445	52,840,305	50,184,396
6,224,815	5,020,744	5,170,464	4,989,276
2,198,799	354,844	1,952,090	1,586,988
1,757,495	1,532,341	1,798,652	1,724,975
0	0	0	(42,500)
104,202,071	95,796,833	92,094,379	86,868,508
46,418	37,968	13,781	1,102
1,500	68,240	39,578	46,604
0	0	0	42,500
0	0	(2,677,795)	0
47,918	106,208	(2,624,436)	90,206
104,249,989	95,903,041	89,469,943	86,958,714
18,742,070	17,823,174	13,961,791	20,551,848
11,910,679	12,684,862	6,415,968	5,839,465
<u>\$30,652,749</u>	<u>\$30,508,036</u>	<u>\$20,377,759</u>	<u>\$26,391,313</u>

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

	2023	2022	2021	2020	2019	2018
General Fund						
Nonspendable	2,741,743	1,997,706	3,308,972	1,798,248	5,771,166	1,008,944
Committed	12,635,965	10,769,877	8,940,480	6,585,948	12,061,688	12,979,038
Assigned	5,638,792	5,224,006	6,200,849	16,325,872	20,122,362	15,508,102
Unassigned	98,557,951	75,803,475	74,491,128	50,779,866	33,309,927	31,952,386
Total General Fund	119,574,451	93,795,064	92,941,429	75,489,934	71,265,143	61,448,470
All Other Governmental Funds						
Nonspendable	1,943,710	1,817,847	2,254,908	1,699,339	1,406,274	1,370,045
Restricted	101,500,743	95,703,219	97,444,677	90,896,089	80,974,557	71,737,847
Committed	8,470,034	25,693,223	10,747,017	3,460,404	4,700,567	7,945,653
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	(27,927,695)	(23,861,184)	(16,133,985)	0	(78)	0
Total All Other Governmental Funds	83,986,792	99,353,105	94,312,617	96,055,832	87,081,320	81,053,545
Total Governmental Funds	\$203,561,243	\$193,148,169	\$187,254,046	\$171,545,766	\$158,346,463	\$142,502,015

2017	2016	2015	2014
981,049	2,101,847	2,047,528	1,904,953
6,345,121	475,970	8,729,645	21,938,000
9,408,183	9,919,771	17,531,344	4,406,588
<u>30,384,609</u>	<u>33,145,755</u>	<u>17,957,055</u>	<u>17,006,766</u>
<u>47,118,962</u>	<u>45,643,343</u>	<u>46,265,572</u>	<u>45,256,307</u>
2,533,141	1,481,736	1,681,008	1,616,576
77,711,108	101,424,482	96,744,795	58,019,754
3,438,365	662,688	1,755,090	4,686,470
0	253,852	253,852	253,852
<u>(124,975)</u>	<u>0</u>	<u>(2,478,824)</u>	<u>(5,570)</u>
<u>83,557,639</u>	<u>103,822,758</u>	<u>97,955,921</u>	<u>64,571,082</u>
<u>\$130,676,601</u>	<u>\$149,466,101</u>	<u>\$144,221,493</u>	<u>\$109,827,389</u>

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

	2023	2022	2021	2020	2019	2018
Revenues						
Property Taxes	\$35,410,045	\$38,717,830	\$41,853,621	\$38,844,772	\$38,434,479	\$32,950,012
Payment in Lieu of Taxes	4,719,204	2,129,842	1,163,823	1,277,202	974,194	947,646
Hotel and Motel Tax	2,227,197	2,022,057	1,505,539	831,476	1,866,207	1,570,500
Sales Taxes	91,143,149	87,368,659	79,842,580	67,531,720	66,612,154	62,296,083
Special Assessments	2,948,182	2,728,549	2,468,370	2,276,062	2,087,175	1,705,715
Charges for Services	27,601,084	29,526,962	30,975,238	26,508,493	24,681,723	24,538,523
Licenses and Permits	3,115,779	3,127,140	3,512,833	2,791,662	2,211,730	2,206,159
Fines and Forfeitures	545,093	560,623	611,433	524,941	703,708	783,382
Intergovernmental	51,910,214	58,626,850	43,032,559	49,338,637	38,858,736	33,581,623
Interest	18,120,400	(4,689,237)	(1,312,799)	3,694,277	7,166,716	4,626,751
Other	4,025,803	2,221,295	4,647,590	1,103,634	969,639	1,819,744
Total Revenues	241,766,150	222,340,570	208,300,787	194,722,876	184,566,461	167,026,138
Expenditures						
Current						
General Government						
Legislative and Executive	33,560,147	37,205,967	31,727,104	24,948,740	26,500,788	22,636,441
Judicial	14,371,812	12,957,889	11,871,480	11,469,747	11,233,073	10,842,463
Public Safety	58,401,955	53,307,152	52,311,015	49,443,469	45,686,027	44,602,676
Public Works	33,804,904	36,531,606	34,272,224	45,962,770	34,229,945	31,777,976
Health	24,084,214	21,365,471	22,067,184	19,150,426	19,890,454	19,928,819
Human Services	11,798,982	11,340,269	10,448,939	9,549,393	8,642,378	8,855,259
Intergovernmental	5,803,924	3,978,264	7,817,772	7,177,516	3,576,111	7,085,348
Capital Outlay	42,206,205	32,587,403	15,041,126	11,496,469	12,373,557	3,034,822
Debt Service						
Principal Retirement	5,460,724	4,564,640	3,856,287	3,646,536	3,489,575	3,453,354
Interest and Fiscal Charges	2,932,572	2,933,739	2,785,089	2,840,661	3,138,974	3,257,286
Issuance Costs	0	0	5,000	3,500	68,253	5,500
Total Expenditures	232,425,439	216,772,400	192,203,220	185,689,227	168,829,135	155,479,944
Excess of Revenues Over (Under) Expenditures	9,340,711	5,568,170	16,097,567	9,033,649	15,737,326	11,546,194

2017	2016	2015	2014
\$33,451,412	\$30,304,572	\$29,514,459	\$28,169,050
917,274	676,970	667,339	492,639
1,771,400	1,081,344	0	0
57,597,893	56,435,306	52,391,087	50,186,640
1,553,745	1,461,657	1,201,470	1,084,954
22,832,226	21,686,383	22,190,196	21,209,675
2,238,374	2,212,366	1,698,986	1,443,603
984,342	722,802	523,263	898,577
34,304,966	31,532,915	29,046,942	30,577,968
2,206,807	347,979	1,962,842	1,624,463
1,757,495	1,554,029	1,837,247	1,878,660
<u>159,615,934</u>	<u>148,016,323</u>	<u>141,033,831</u>	<u>137,566,229</u>
20,702,670	20,290,928	18,553,620	18,141,930
10,155,493	9,566,261	9,377,915	9,026,523
42,428,317	39,459,591	36,653,628	36,018,451
35,505,871	34,705,167	21,795,462	23,760,737
18,899,970	18,385,354	15,692,921	18,150,624
8,746,989	9,297,697	9,541,434	9,044,891
1,982,520	1,396,370	13,306,767	1,378,993
32,245,591	35,935,346	17,324,662	2,956,695
4,373,570	4,617,691	4,572,270	3,885,051
3,390,120	2,909,661	1,674,580	1,182,277
0	351,337	362,232	0
<u>178,431,111</u>	<u>176,915,403</u>	<u>148,855,491</u>	<u>123,546,172</u>
<u>(18,815,177)</u>	<u>(28,899,080)</u>	<u>(7,821,660)</u>	<u>14,020,057</u>

Delaware County, Ohio
Changes in Fund Balances, Governmental Funds (continued)
Last Ten Years
(modified accrual basis of accounting)

	2023	2022	2021	2020	2019	2018
Other Financing Sources (Uses)						
Sale of Capital Assets	18,191	200,301	98,132	144,553	32,122	47,220
SIB Loan Proceeds	0	0	1,423,320	2,428,674	0	0
Sales Tax Revenue Bond Proceeds	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0	8,570,000	0
Special Assessment Bonds Issued	383,087	0	259,178	99,700	0	232,000
Premium on Revenue Bonds	0	0	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	0	0
Refunding Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0	(8,495,000)	0
Inception of Lease	671,085	125,752	0	0	0	0
Transfers In	19,404,627	51,193,000	18,052,992	14,031,034	13,938,304	12,721,397
Transfers Out	(19,404,627)	(51,193,000)	(18,052,992)	(14,031,034)	(13,938,304)	(12,721,397)
Total Other Financing Sources (Uses)	<u>1,072,363</u>	<u>326,053</u>	<u>1,780,630</u>	<u>2,672,927</u>	<u>107,122</u>	<u>279,220</u>
Changes in Fund Balances	<u>\$10,413,074</u>	<u>\$5,894,223</u>	<u>\$17,878,197</u>	<u>\$11,706,576</u>	<u>\$15,844,448</u>	<u>\$11,825,414</u>
Debt Service as a Percentage of						
Noncapital Expenditures	4.3%	4.3%	4.3%	4.6%	4.9%	4.9%

2017	2016	2015	2014
25,678	45,173	24,462	131,847
0	0	0	0
0	0	41,000,000	0
0	0	0	0
0	36,090,000	0	0
0	0	0	344,700
0	0	1,191,302	0
0	2,297,388	0	0
0	0	0	0
0	(4,288,873)	0	0
0	0	0	0
20,272,853	15,012,898	8,718,430	9,482,889
(20,272,853)	(15,012,898)	(8,718,430)	(9,525,388)
<u>25,678</u>	<u>34,143,688</u>	<u>42,215,764</u>	<u>434,048</u>
<u>(\$18,789,499)</u>	<u>\$5,244,608</u>	<u>\$34,394,104</u>	<u>\$14,454,105</u>
6.2%	6.2%	5.1%	4.6%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU			
2023	\$8,402,173,860	\$1,041,059,750	\$26,980,667,457	\$503,771,560	\$572,467,682
2022	8,145,132,930	972,420,980	26,050,154,029	476,517,430	541,497,080
2021	7,925,222,760	934,036,060	25,312,168,057	455,231,930	517,309,011
2020	6,993,837,570	894,966,960	22,539,441,514	409,824,500	465,709,659
2019	6,801,332,530	863,157,460	21,898,542,829	369,644,060	420,050,068
2018	6,627,980,910	850,468,210	21,366,997,486	350,498,190	398,293,398
2017	5,943,420,190	806,344,940	19,285,043,229	339,780,580	386,114,295
2016	5,814,827,450	773,890,070	18,824,907,200	288,816,130	328,200,148
2015	5,689,740,440	741,236,910	18,374,221,000	174,462,840	198,253,227
2014	5,377,596,530	708,604,500	17,389,145,800	160,427,420	182,303,886

Source: Office of the County Auditor, Delaware County, Ohio

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 for the direct rate by property type.

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 actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2.5 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Assessed Value	Total		Weighted Average Tax Rate (1)
	Estimated Actual Value	Ratio	
\$9,947,005,170	\$27,553,135,139	36.10	4.00
9,594,071,340	26,591,651,109	36.08	5.05
9,314,490,750	25,829,477,068	36.06	5.65
8,298,629,030	23,005,151,173	36.07	5.11
8,034,134,050	22,318,592,897	36.00	5.38
7,828,947,310	21,765,290,884	35.97	5.34
7,089,545,710	19,671,157,524	36.04	4.93
6,877,533,650	19,153,107,348	35.91	5.18
6,605,440,190	18,572,474,227	35.57	5.03
6,246,628,450	17,571,449,686	35.55	5.06

Delaware County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020	2019	2018
General	\$1.30	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates						
Residential/Agriculture	1.3000	1.8000	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	1.3000	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.3000	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates						
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities						
Effective Millage Rates						
Residential/Agriculture	1.8897	1.9000	2.4313	2.7063	2.7195	2.3255
Commercial/Industrial	2.2182	2.2500	2.8844	2.9272	2.9565	2.5597
Tangible/Public Utility Personal	2.4000	2.4000	3.0600	3.0600	3.0600	2.6600
911						
Effective Millage Rates						
Residential/Agriculture	0.5446	0.5446	0.6300	0.6300	0.5554	0.5567
Commercial/Industrial	0.6376	0.6376	0.4981	0.5524	0.6091	0.6113
Tangible/Public Utility Personal	0.6800	0.6800	0.5954	0.6031	0.6300	0.6300
Senior Citizen Bond	0.09	0.09	0.09	0.11	0.11	0.10
Effective Millage Rates						
Residential/Agriculture	0.09	0.09	0.09	0.11	0.11	0.10
Commercial/Industrial	0.09	0.09	0.09	0.11	0.11	0.10
Tangible/Public Utility Personal	0.09	0.09	0.09	0.11	0.11	0.10
Total Delaware County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agriculture	3.9243	4.4346	5.0513	5.3463	5.2848	4.8821
Commercial/Industrial	4.3458	4.8776	5.3725	5.4896	5.5756	5.1710
Tangible/Public Utility Personal	4.5700	5.0700	5.6454	5.6731	5.7000	5.2900
Total Weighted Average Tax Rate	4.0011	4.5054	5.1125	5.3779	5.3352	4.9317
School Districts						
Big Walnut	33.40-42.17	33.58-42.33	33.65-42.39	34.39-43.01	31.55-40.17	30.26-38.85
Delaware	47.60-75.09	48.81-76.25	49.74-77.18	55.43-82.47	56.33-83.35	56.54-83.55
Buckeye Valley	24.80-33.80	24.80-33.80	24.98-33.98	27.46-36.46	28.10-37.10	26.00-35.00
Olentangy	56.19-92.20	56.60-92.20	56.89-92.20	53.46-84.30	53.73-84.30	53.84-84.30
Out-of-County School Districts						
Centerburg	23.62-37.50	24.09-37.95	24.06-37.94	24.64-38.40	24.74-38.49	24.74-38.49
Dublin	49.34-92.09	50.66-92.09	50.85-92.09	57.83-93.49	58.73-93.70	53.13-88.09
Elgin	30.39-42.79	32.56-43.41	32.64-43.49	32.44-43.49	30.27-42.46	31.31-43.52
Highland	23.70-23.75	23.70-23.75	23.21-23.25	24.25-24.25	24.33-24.50	24.33-24.50
Johnstown-Monroe	28.95-39.90	30.16-41.00	30.56-41.40	32.63-43.40	32.73-43.50	34.22-45.00
North Union	25.79-30.92	26.83-31.90	26.74-31.80	27.04-32.10	27.24-32.25	27.76-32.80
Northridge	28.70-41.30	29.50-42.10	29.70-42.30	31.05-43.60	27.04-39.60	29.90-42.70
Westerville	51.39-84.29	52.04-84.86	52.38-85.06	53.32-80.06	53.25-79.95	53.48-79.20

2017	2016	2015	2014
\$1.80	\$1.80	\$1.80	\$1.80
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
2.5381	2.5509	2.5592	2.6600
2.6124	2.5932	2.6452	2.6600
2.6600	2.6600	2.6600	2.6600
0.6074	0.4305	0.4317	0.4317
0.6218	0.4380	0.4462	0.4462
0.6300	0.4500	0.4500	0.4500
0.12	0.14	0.15	0.15
0.12	0.14	0.15	0.15
0.12	0.14	0.15	0.15
0.12	0.14	0.15	0.15
5.1655	5.0214	5.0409	5.1417
5.2542	5.0712	5.1414	5.1562
5.3100	5.1500	5.1600	5.1600
5.1825	5.0324	5.0553	5.1597
29.51-38.01	29.80-38.30	30.70 - 39.20	33.90 - 41.65
52.13-77.94	52.54-78.24	52.83 - 78.51	52.80 - 78.20
26.00-35.00	28.30-37.30	25.20 - 34.20	26.09 - 34.80
58.90-85.44	51.97-78.62	52.57 - 78.62	53.23 - 78.62
25.55-39.28	24.24-37.96	24.20 - 37.93	24.65 - 38.27
56.47-88.59	56.98-88.59	57.06 - 88.59	58.28 - 88.59
30.98-43.31	32.57-44.86	32.58 - 44.86	32.60 - 44.86
24.33-24.50	24.33-24.50	21.47 - 24.50	24.37 - 24.50
34.68-45.40	35.67-46.40	36.17 - 46.90	28.76 - 39.20
29.19-34.25	29.48-34.50	29.93 - 34.95	30.67 - 35.70
30.53-43.30	30.23-43.00	31.43 - 44.20	32.43 - 45.16
59.16-80.35	59.33-80.50	59.41 - 80.60	59.03 - 80.05

Delaware County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020	2019	2018
Joint Vocational School Districts						
Central Ohio	1.60-1.60	1.60-1.60	1.60-1.60	1.60-1.60	\$1.60-1.60	\$1.60-1.60
Delaware County	2.23-3.20	2.23-3.20	2.23-3.20	2.26-6.30	2.26-3.20	2.25-3.20
Knox County	2.00-6.40	2.00-6.40	2.00-6.40	2.13-6.40	2.13-6.40	2.13-6.40
Licking County	2.50-2.50	2.50-2.50	2.50-2.50	2.55-2.55	2.55-2.55	2.55-2.55
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40
Corporations						
Ashley	12.96-15.60	12.97-15.60	17.74-21.60	19.98-21.4	19.98-21.40	19.76-21.40
Columbus	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10
Delaware	1.05-1.05	1.30-1.30	1.05-1.05	1.05-1.05	1.05-2.70	1.05-2.60
Dublin	1.91-2.95	1.91-2.95	1.91-2.95	1.93-2.95	1.93-2.95	1.93-2.95
Galena	3.66-3.70	3.22-3.70	3.33-3.70	3.67-3.70	3.70-3.70	3.39-3.70
Ostrander	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Powell	1.05-1.05	1.80-1.80	1.80-1.80	2.15-2.15	2.67-2.67	3.97-4.12
Shawnee Hills	9.32-16.07	9.34-16.07	9.34-16.07	8.42-13.57	8.41-13.57	8.40-13.57
Sunbury	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Westerville	13.22-23.45	13.22-23.45	11.63-21.85	13.06-21.42	14.65-23.00	14.72-23.06
Townships						
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80
Berlin	6.38-8.03	6.52-8.03	6.62-8.03	7.14-8.03	7.28-8.03	7.34-8.03
Brown	3.77-4.90	2.68-3.80	3.80-4.90	2.84-3.85	3.89-4.90	3.89-4.90
Concord	5.27-8.80	5.29-8.80	5.32-8.80	5.88-8.80	5.93-8.80	5.95-8.80
Delaware	2.13-2.40	2.14-2.40	2.14-2.40	2.21-2.40	2.23-2.40	2.23-2.40
Genoa	8.88-10.71	8.96-10.78	8.98-10.78	13.24-14.30	12.15-13.30	12.15-13.30
Harlem	9.54-10.00	9.14-10.00	9.19-10.00	9.62-10.00	9.62-10.00	8.91-10.00
Kingston	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30
Liberty	5.57-6.67	5.62-6.69	5.65-6.69	6.08-6.73	6.10-6.74	6.13-6.77
Marlboro	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60
Orange	8.66-10.60	8.69-10.60	8.72-10.60	9.47-10.60	9.50-10.60	9.52-10.60
Oxford	6.16-6.50	6.27-6.50	6.27-6.50	5.84-6.30	5.71-6.30	5.71-6.30
Porter	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Radnor	8.57-10.30	8.57-10.30	8.23-10.30	7.40-7.40	7.40-7.40	6.49-7.40
Scioto	5.08-5.12	4.39-5.20	4.38-5.15	4.91-5.40	5.03-5.50	4.84-5.29
Thompson	3.23-3.62	3.23-3.62	3.23-3.62	3.24-3.62	3.24-3.62	3.39-3.80
Trenton	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Troy	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Washington	8.00-15.45	7.00-8.75	8.12-15.45	9.08-15.45	9.15-15.45	9.15-15.45

2017	2016	2015	2014
\$1.60-1.60	\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60
1.50-1.50	2.32-3.20	2.33 - 3.20	2.43 - 3.20
2.18-6.40	2.18-6.40	2.18 - 6.40	2.39 - 6.40
2.57-2.57	2.58-2.58	2.54 - 2.54	2.56 - 2.56
2.00-4.40	2.00-4.40	2.00 - 4.40	2.03 - 4.40
21-24-21.40	21.20-21.40	21.20 - 21.40	21.09 - 21.40
2.10-2.10	2.10-2.10	2.10 - 2.10	2.10 - 2.10
1.05-2.60	2.70-2.70	2.70 - 2.70	2.70 - 2.70
1.94-2.950	1.94-2.95	1.94 - 2.95	1.95 - 2.95
3.63-3.70	3.63-3.70	3.66 - 3.70	3.69 - 3.70
1.30-1.30	1.30-1.30	1.30 - 1.30	1.30 - 1.30
3.42-3.57	3.65-3.65	3.65 - 3.65	3.73 - 3.73
9.12-13.57	9.12-13.57	10.46-14.92	9.32 - 13.57
2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50
16.03-23.10	13.24-20.30	13.24 - 20.30	13.43 - 20.30
0.80-0.80	0.80-0.80	1.25-1.25	0.80 - 0.80
4.88-5.08	4.93-5.08	4.93 - 5.08	5.07 - 5.08
3.96-4.90	3.96-4.90	3.96 - 4.90	3.13 - 3.80
6.45-8.80	6.47-8.80	6.47 - 8.80	6.77 - 8.80
2.30-2.40	2.26-2.40	2.26 - 2.40	2.27 - 2.40
13.10-13.30	13.11-13.30	11.53 - 11.70	11.30 - 11.30
9.61-10.00	9.30-10.00	9.32 - 10.00	10.00 - 10.00
2.30-2.30	2.30-2.30	2.30 - 2.30	2.30 - 2.30
6.64-6.83	6.68-6.85	6.69 - 6.85	6.85 - 6.85
2.60-2.60	2.30-2.30	2.30 - 2.30	2.30 - 2.30
10.24-10.60	10.47-11.10	10.82 - 11.10	10.05 - 11.10
5.75-6.30	5.45-6.30	5.30 - 6.30	6.10 - 6.30
2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50
6.44-7.40	6.43-7.40	6.43 - 7.40	7.39 - 7.40
5.80-6.15	5.00-6.15	5.80 - 6.15	6.29 - 6.30
3.37-3.80	3.36-3.80	3.36 - 3.80	3.48 - 3.80
2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50
2.20-2.20	2.20-2.20	2.20 - 2.20	2.20 - 2.20
9.69-15.45	9.76-15.45	9.79 - 15.45	10.13 - 15.45

Delaware County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2023	2022	2021	2020	2019	2018
Other Units						
BST&G Fire District	3.52-4.85	3.58-4.85	3.65-4.85	4.09-4.85	4.14-4.85	4.15-4.85
Delaware County District Library	0.77-1.00	0.78-1.00	0.78-1.00	0.87-1.00	0.87-1.00	0.87-1.00
Delaware County Health District	0.48-0.70	0.49-0.70	0.49-0.70	0.54-0.70	0.55-0.70	0.55-0.70
Delaware-Morrow Mental Health District	1.27-1.50	0.78-1.00	0.79-1.00	0.87-1.00	0.88-1.00	0.88-1.00
Delaware Preservation Park District	1.12-1.30	1.13-1.30	0.74-0.90	0.82-0.90	0.82-0.90	0.52-0.60
Elm Valley Joint Fire District	3.69-3.87	3.69-3.87	3.69-3.87	3.20-3.87	3.21-3.87	3.19-3.87
Fort Morrow Fire District	4.91-7.50	5.94-7.50	5.95-7.50	3.45-5.00	3.45-5.00	3.46-5.00
Kingston-Porter Fire District	4.53-7.50	2.55-7.50	2.80-7.50	3.13-7.50	3.14-7.50	3.18-7.50
Richwood-North Union Public Library	0.78-1.00	0.78-1.00	0.97-1.00	0.97-1.00	0.97-1.00	1.00-1.00
Senior Citizens	1.02-1.30	1.02-1.30	1.02-1.30	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20
Sunbury Community Library	0.73-1.00	0.74-1.00	0.75-1.00	0.84-1.00	0.84-1.00	0.84-1.00
Tri-Township Fire District	4.66-6.40	4.69-6.40	4.72-6.40	5.20-6.40	5.21-6.40	5.23-6.40
Westerville Public Library	1.51-2.00	1.51-2.00	1.52-2.00	1.79-2.00	1.79-2.00	1.79-2.00

Source: Ohio Department of Taxation

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.

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.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Delaware County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2017	2016	2015	2014
2.76-3.00	2.79-3.00	2.81-3.00	3.00-3.00
0.95-1.00	0.95-1.00	0.96 - 1.00	1.00 - 1.00
0.59-0.70	0.59-0.70	0.60 - 0.70	0.62 - 0.70
0.95-1.00	0.23-0.25	0.95 - 1.00	1.00 - 1.00
0.57-0.60	0.57-0.60	0.57 - 0.60	0.60 - 0.60
3.16-3.87	3.15-3.87	3.15 - 3.87	3.77 - 3.87
3.45-5.00	3.64-5.00	3.66 - 5.00	3.80 - 5.00
3.42-7.50	2.65-7.50	3.43 - 7.50	3.67 - 7.50
0.73-1.00	0.73-1.00	0.81-1.00	0.81-1.00
1.20 - 1.20	1.06-1.20	1.20 - 1.20	1.20 - 1.20
0.93-1.000	0.93-1.00	0.94-1.00	1.00 - 1.00
5.62-6.40	5.65-6.40	5.65 - 6.40	5.27 - 5.40
1.99-2.00	1.97-2.00	1.99 - 2.00	2.00 - 2.00

Delaware County, Ohio
Property Tax Levies and Collections - Real and Public Utility
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2023	\$44,674,671	\$38,530,365	86.25%	\$653,971	\$39,184,336	87.71%
2022	42,822,901	42,070,460	98.24	778,443	42,848,903	100.06
2021	46,212,956	45,279,343	97.98	679,020	45,958,363	99.45
2020	43,667,938	42,976,926	98.42	713,825	43,690,750	100.05
2019	42,355,210	41,822,620	98.74	631,766	42,454,386	100.23
2018	38,148,326	37,509,849	98.33	622,985	38,132,834	99.96
2017	36,247,267	35,533,107	98.03	362,909	35,896,016	99.03
2016	35,167,298	34,023,987	96.75	676,257	34,700,244	98.67
2015	33,140,067	32,532,767	98.17	587,362	33,120,129	99.94
2014	31,972,063	31,256,666	97.76	726,273	31,982,939	100.03

Source: Office of the County Auditor, Delaware County, Ohio

(1) State reimbursement of rollback and homestead exemptions are included.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

Delaware County, Ohio
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	2023		2014		Percent of Total County Assessed Valuation	
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Ohio Power Co.	Public Utility	\$211,406,550	1	2.13%	\$108,779,330	1	1.74%
AEP Ohio Transmission Systems Inc.	Public Utility	163,718,770	2	1.65			
American Transmission Systems, Inc.	Public Utility	64,589,990	3	0.65	14,728,980	5	0.24
Citigroup Technology, Inc.	IT Services	58,919,600	4	0.59	19,639,690	2	0.31
Columbia Gas of Ohio	Public Utility	29,346,130	5	0.30	17,416,770	3	0.28
Consolidated Electric Cooperative Inc	Retail	15,111,510	6	0.15			
Banc One Management Corp	Finance	15,029,880	7	0.15			
Northpark Endeavors LLC	Developer	14,760,090	8	0.15			
Kroger Company	Retail	11,878,010	9	0.12	7,340,290	10	0.12
Lake Club Endeavors LLC	Real Estate	11,133,810	10	0.11	7,574,560	9	0.12
J.P. Morgan Chase and Co.	Finance				15,029,870	4	0.24
Nationwide Mutual Insurance Co.	Insurance				9,861,200	6	0.16
Knickerbockers Properties, Inc. XL II	Real Estate				8,102,510	7	0.13
Ohio Edison Co.	Public Utility				7,773,230	8	0.12
Total Principal Taxpayers		595,894,340		5.99	216,246,430		3.46
All Other Taxpayers		9,351,110,830		94.01	6,030,382,020		96.54
Total County Assessed Value		<u>\$9,947,005,170</u>		<u>100.00%</u>	<u>\$6,246,628,450</u>		<u>100.00%</u>

Source: Office of the County Auditor, Delaware County, Ohio

Delaware County, Ohio
Taxable Sales By Category
Last Ten Years

Category	2023	2022	2021	2020	2019	2018
Sales Tax Payments/Transient Sales	\$15,507,881	\$14,048,882	\$13,174,931	\$11,297,469	\$13,766,288	\$13,320,433
Direct Pay Tax Return Payments	253,595	263,439	171,628	240,951	439,763	403,521
Seller's Use Tax Return Payments	26,954,904	25,596,715	22,662,045	19,631,675	14,845,360	12,628,437
Consumer's Use Tax Return Payments	5,277,295	5,436,797	4,282,511	4,234,996	4,135,375	3,834,372
Motor Vehicle Tax Payments	10,710,009	10,209,286	9,465,961	7,482,484	7,504,533	7,053,330
Non-Resident Motor Vehicle Payments	84,871	91,667	76,294	58,684	62,602	47,423
Resident and Non-Resident Watercraft and Outboard Motors	157,789	193,329	201,216	187,230	122,845	120,088
Department of Liquor Control	323,323	312,665	328,597	320,646	242,278	216,194
Sales Tax on Motor Vehicle Fuel Refunds	8,905	6,789	3,346	4,503	29,447	41,986
Sales/Use Tax Voluntary Payments	5,532	11,839	19,003	17,932	64,094	53,392
Statewide Master Numbers	27,717,952	27,977,493	27,102,639	21,834,499	24,125,541	24,160,788
Sales/Use Tax Assessment Payments	321,967	591,077	319,778	321,783	345,192	350,230
Streamlined Sales Tax Payments	3,775,080	3,055,833	2,494,017	1,821,183	868,319	161,438
Use Tax Amnesty Payments	0	0	0	307	878	28,032
Sales/Use Tax Refunds Approved	(294,245)	(735,220)	(787,026)	(195,786)	(125,815)	(295,181)
Destination Sourcing Adjustment/Managed Audit	338,291	308,074	327,639	273,163	185,455	171,600
Total	\$91,143,149	\$87,368,665	\$79,842,579	\$67,531,719	\$66,612,155	\$62,296,083
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

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

2017	2016	2015	2014
\$12,486,840	\$12,356,384	\$12,055,670	\$12,212,086
1,004,786	1,359,715	1,382,092	1,022,330
10,564,454	11,053,287	9,885,832	9,107,119
2,871,699	3,142,066	2,191,060	2,337,124
6,717,461	6,064,889	5,859,754	5,581,817
49,285	29,146	22,002	22,579
112,030	85,998	70,819	77,491
196,232	195,749	171,705	155,181
22,451	25,761	29,485	34,526
41,911	42,363	82,827	36,692
23,048,532	21,756,262	20,133,677	19,504,200
333,629	285,290	429,556	157,732
134,657	99,774	51,882	31,361
2,074	4,554	5,970	8,101
(112,139)	(173,471)	(94,795)	(200,034)
123,991	107,540	113,551	96,091
<u>\$57,597,893</u>	<u>\$56,435,306</u>	<u>\$52,391,087</u>	<u>\$50,184,396</u>
1.25%	1.25%	1.25%	1.25%

Delaware County, Ohio
 Number of Sewer Customers and Direct Rate
 Last Ten Years

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2023	41,043	3,709,270,000	\$3.42
2022	39,882	3,802,430,000	3.12
2021	38,400	3,708,310,000	3.23
2020	36,906	3,808,670,000	3.01
2019	35,736	3,172,670,000	3.53
2018	35,063	3,468,110,000	3.14
2017	34,156	3,287,820,000	3.00
2016	33,038	3,187,520,000	3.08
2015	32,207	3,171,750,000	3.11
2014	31,551	2,994,790,000	2.85

Source: Office of the Sanitary Engineer, Delaware County, Ohio

The User Equivalent is based upon the number of customers billed. The gallons of wastewater treated represents the actual number of gallons of wastewater treated.

Delaware County, Ohio
Ratio of General Bonded Debt Outstanding
Last Ten Years

Year	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
2023	\$36,566,816	0.13%	158
2022	39,467,770	0.15	174
2021	42,232,927	0.16	191
2020	45,016,426	0.20	210
2019	47,788,814	0.21	228
2018	50,683,283	0.23	247
2017	53,290,044	0.27	266
2016	57,099,617	0.30	291
2015	23,423,608	0.13	121
2014	26,026,811	0.15	138

Source: Office of the County Auditor, Delaware County, Ohio

(1) See S15 for estimated actual value.

(2) See S42 for population data.

Delaware County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities						Business-Type Activities	
	Sales Tax Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	SIB Loan	TIF	Lease	General Obligation Bonds	Revenue Bonds
2023	\$33,572,958	\$36,566,816	\$817,650	\$1,864,941	\$4,782,259	\$764,675	\$0	\$9,111,584
2022	34,586,578	39,467,768	465,563	2,428,674	5,698,631	220,425	0	12,393,764
2021	35,559,036	42,232,927	587,592	2,428,674	8,795,619	0	0	15,582,811
2020	36,469,751	45,016,426	429,612	2,428,674	0	0	0	18,683,663
2019	37,313,577	47,788,814	426,448	0	0	0	0	21,727,409
2018	38,244,873	50,683,283	521,023	0	0	0	0	24,682,825
2017	39,155,587	53,290,044	362,377	0	0	0	0	27,550,047
2016	39,839,909	57,099,617	440,947	0	0	0	0	30,657,403
2015	40,488,214	23,423,608	3,925,487	0	0	0	0	33,276,743
2014	0	26,026,811	4,317,110	0	0	0	0	35,789,218

Source: Office of the County Auditor, Delaware County, Ohio

(1) See S42 for population data and personal income.

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
87,480,883	377.67	0.43
95,261,403	420.96	0.52
105,186,659	476.52	0.62
103,028,126	481.16	0.65
107,256,248	512.75	0.71
114,132,004	557.21	0.80
120,358,055	600.40	0.92
128,037,876	651.71	1.03
101,114,052	523.87	0.82
66,133,139	349.70	0.56

Delaware County, Ohio
Revenue Bond Coverage
 Last Ten Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2023	\$24,309,619	\$8,991,296	\$33,300,915	\$12,080,502	\$21,220,413
2022	21,575,943	12,439,162	34,015,105	9,238,882	24,776,223
2021	19,609,159	12,004,572	31,613,731	7,562,981	24,050,750
2020	18,977,790	8,645,456	27,623,246	11,231,238	16,392,008
2019	17,675,851	6,699,279	24,375,130	11,657,055	12,718,075
2018	17,208,226	6,805,732	24,013,958	11,090,448	12,923,510
2017	16,491,883	7,768,172	24,260,055	11,191,802	13,068,253
2016	15,874,252	5,610,982	21,485,234	10,140,509	11,344,725
2015	15,267,838	5,696,507	20,964,345	9,056,656	11,907,689
2014	13,719,103	3,659,436	17,378,539	8,220,534	9,158,005

Source: Office of the County Auditor, Delaware County, Ohio

The revenue bonds are backed by the net operating revenues of the Sanitary Engineer enterprise fund.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$3,165,000	\$443,438	3,608,438	5.88
3,075,000	1,071,614	4,146,614	5.98
2,990,000	1,128,263	4,118,263	5.84
2,935,000	675,913	3,610,913	4.54
2,850,000	759,912	3,609,912	3.52
2,765,000	1,043,263	3,808,263	3.39
2,550,000	982,740	3,532,740	3.70
2,575,000	1,286,863	3,861,863	2.94
2,470,000	1,395,163	3,865,163	3.08
2,010,000	1,530,921	3,540,921	2.59

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service			Coverage Ratio
		Principal	Interest	Total	
2023	\$404,456	\$363,784	\$40,672	404,456	1.00
2022	444,693	392,029	62,852	454,881	0.98
2021	443,163	371,198	80,206	451,404	0.98
2020	442,170	361,536	80,634	442,170	1.00
2019	440,032	354,575	85,457	440,032	1.00
2018	399,653	323,354	76,548	399,902	1.00
2017	425,229	321,570	86,081	407,651	1.04
2016	539,397	412,690	64,217	476,907	1.13
2015	578,933	387,070	183,274	570,344	1.02
2014	531,468	332,202	187,843	520,045	1.02

Source: Office of the County Auditor, Delaware County, Ohio

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

	2023	2022	2021	2020	2019
Assessed Value of County	\$9,947,005,170	\$9,594,071,340	\$9,314,490,750	\$8,298,629,030	\$8,034,134,050
Voted Debt Limitation (1)	\$247,175,129	\$238,351,784	\$231,362,269	\$205,965,726	\$199,353,351
2003 Capital Facilities Refunding	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	0	0	0
2005 Council for Older Adults	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	0	0	0
2010 Hayes Improvement	0	0	0	0	0
2010 Jail Current Refunding	0	0	0	0	0
2010 Hayes Current Refunding	0	0	0	0	0
2010 Capital Improvements	0	0	0	0	0
2013 Council for Older Adults Refunding	1,685,000	2,490,000	2,830,000	3,600,000	4,350,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	30,285,000	30,760,000	31,215,000	31,670,000	32,120,000
2019 General Obligation Various Purpose Refunding Bonds	2,500,000	4,010,000	5,520,000	7,040,000	8,570,000
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	27,600	33,800	39,700	45,300	50,700
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	0
2011 Ditch Improvements	0	0	0	0	0
2012 Ditch Improvements	0	0	0	0	8,181
2013 Ditch Improvements	0	0	0	11,700	23,200
2014 Ditch Improvements	0	0	46,600	92,200	136,800
2018 Ditch Improvements	118,103	124,303	152,961	180,712	207,567
2020 Ditch Improvements	71,509	77,709	89,153	99,700	0
2021 Ditch Improvements	223,551	229,751	259,178	0	0
2023 Ditch Improvements	376,887	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	8,985,000	9,425,000	9,845,000	10,255,000	10,660,000
2017 Refunding Sewer Improvements Revenue	0	2,725,000	5,380,000	7,960,000	10,490,000
2015 Sales Tax Revenue Bonds	32,625,000	33,610,000	34,555,000	35,440,000	36,260,000
2020 ODOT State Infrastructure Bank Loan	1,864,941	2,428,674	2,428,674	2,428,674	0
TIF Notes	4,782,259	5,698,631	6,345,441	0	0
Lease	764,675	220,425	0	0	0
Total Debt	84,309,525	91,833,293	98,706,707	98,823,286	102,876,448

2018	2017	2016	2015	2014
\$7,828,947,310	\$7,089,545,710	\$6,877,533,650	\$6,605,440,190	\$6,246,628,450
\$194,223,683	\$175,738,643	\$170,438,341	\$163,636,005	\$154,665,711
0	0	0	0	0
0	0	195,000	645,000	1,070,000
0	0	0	0	575,000
0	0	0	1,030,000	1,094,800
1,590,000	1,815,000	2,025,000	2,225,000	2,520,000
875,000	990,000	1,100,000	1,200,000	1,340,000
0	0	0	0	0
7,315,000	8,190,000	9,045,000	9,875,000	10,685,000
0	0	0	0	160,400
5,070,000	5,770,000	6,565,421	7,115,000	7,175,000
32,605,000	33,185,000	34,765,000	0	0
0	0	0	0	0
0	0	0	3,280,000	3,535,200
55,800	60,700	65,400	69,800	74,000
0	0	0	23,400	45,800
0	0	0	37,600	73,700
0	0	7,000	13,800	20,400
0	4,950	9,750	14,400	18,950
2,161	4,278	6,351	8,381	10,370
16,162	23,949	31,546	38,957	46,188
34,400	45,300	55,900	66,300	76,400
180,500	223,200	265,000	306,000	344,700
232,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	18,330,000	20,525,000	22,615,000
11,060,000	11,450,000	11,835,000	12,215,000	12,595,000
12,940,000	15,315,000	0	0	0
37,165,000	38,050,000	38,715,000	39,345,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
109,141,023	115,127,377	123,016,368	98,033,638	64,075,908

Delaware County, Ohio
 Computation of Legal Debt Margin (continued)
 Last Ten Years

	2023	2022	2021	2020	2019
Exemptions					
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	0	0	0
2010 Jail Current Refunding	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	27,600	33,800	39,700	45,300	50,700
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	0
2011 Ditch Improvements	0	0	0	0	0
2012 Ditch Improvements	0	0	0	0	8,181
2013 Ditch Improvements	0	0	0	11,700	23,200
2014 Ditch Improvements	0	0	46,600	92,200	136,800
2018 Ditch Improvements	118,103	124,303	152,961	180,712	207,567
2020 Ditch Improvements	71,509	77,709	89,153	99,700	0
2021 Ditch Improvements	223,551	229,751	259,178	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	8,985,000	9,425,000	9,845,000	10,255,000	10,660,000
2017 Refunding Sewer Improvements Revenue	0	2,725,000	5,380,000	7,960,000	10,490,000
2015 Sales Tax Revenue Bonds	32,625,000	33,610,000	34,555,000	35,440,000	36,260,000
Total Exemptions	<u>42,050,763</u>	<u>46,225,563</u>	<u>50,367,592</u>	<u>54,084,612</u>	<u>57,836,448</u>
Net Debt	<u>42,258,762</u>	<u>45,607,730</u>	<u>48,339,115</u>	<u>44,738,674</u>	<u>45,040,000</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$204,916,367</u>	<u>\$192,744,054</u>	<u>\$183,023,154</u>	<u>\$161,227,052</u>	<u>\$154,313,351</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	82.90%	80.87%	79.11%	78.28%	77.41%
Unvoted Debt Limitation	<u>\$99,470,052</u>	<u>\$95,940,713</u>	<u>\$93,144,908</u>	<u>\$82,986,290</u>	<u>\$80,341,341</u>
Total Legal Debt Margin (Unvoted)	<u>\$57,211,290</u>	<u>\$50,332,983</u>	<u>\$44,805,793</u>	<u>\$38,247,616</u>	<u>\$35,301,341</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	57.52%	52.46%	48.10%	46.09%	43.94%
The voted debt limitations calculated as follows:					
Six Million Plus	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
2 1/2 percent of Assessment Value in excess of \$300,000,000	<u>241,175,129</u>	<u>232,351,784</u>	<u>225,362,269</u>	<u>199,965,726</u>	<u>193,353,351</u>
Total voted debt limitation	<u>\$247,175,129</u>	<u>\$238,351,784</u>	<u>\$231,362,269</u>	<u>\$205,965,726</u>	<u>\$199,353,351</u>

Source: Office of the County Auditor, Delaware County, Ohio

- (1) The Debt Limitation is calculated as follows:
 3 percent of first \$100,000,000 of assessed value
 1 1/2 percent of next \$200,000,000 of assessed value
 2 1/2 percent of amount of assessed value in excess of \$300,000,000

The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balance) not amounts that are net of premiums or discounts.

2018	2017	2016	2015	2014
0	0	0	1,030,000	1,094,800
1,590,000	1,815,000	2,025,000	2,225,000	2,520,000
0	0	0	0	0
0	0	0	3,280,000	3,535,200
55,800	60,700	65,400	69,800	74,000
0	0	0	23,400	45,800
0	0	0	37,600	73,700
0	0	7,000	13,800	20,400
0	4,950	9,750	14,400	18,950
2,161	4,278	6,351	8,381	10,370
16,162	23,949	31,546	38,957	46,188
34,400	45,300	55,900	66,300	76,400
180,500	223,200	265,000	306,000	344,700
232,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	18,330,000	20,525,000	22,615,000
11,060,000	11,450,000	11,835,000	12,215,000	12,595,000
12,940,000	15,315,000	0	0	0
37,165,000	38,050,000	38,715,000	39,345,000	0
63,276,023	66,992,377	71,345,947	79,198,638	43,070,508
45,865,000	48,135,000	51,670,421	18,835,000	21,005,400
<u>\$148,358,683</u>	<u>\$127,603,643</u>	<u>\$118,767,920</u>	<u>\$144,801,005</u>	<u>\$133,660,311</u>
76.39%	72.61%	69.68%	88.49%	86.42%
<u>\$78,289,473</u>	<u>\$70,895,457</u>	<u>\$68,775,337</u>	<u>\$66,054,402</u>	<u>\$62,466,285</u>
<u>\$32,424,473</u>	<u>\$22,760,457</u>	<u>\$17,104,916</u>	<u>\$47,219,402</u>	<u>\$41,460,885</u>
41.42%	32.10%	24.87%	71.49%	66.37%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>188,223,683</u>	<u>169,738,643</u>	<u>164,438,341</u>	<u>157,636,005</u>	<u>148,665,711</u>
<u>\$194,223,683</u>	<u>\$175,738,643</u>	<u>\$170,438,341</u>	<u>\$163,636,005</u>	<u>\$154,665,711</u>

Delaware County, Ohio
Pledged Revenue Coverage Governmental Revenue Bonds
Last Nine Years

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2023	\$56,685,889	\$54,392,014	\$2,293,875	\$985,000	\$1,308,875	1.00
2022	58,248,688	55,971,188	2,277,500	945,000	1,332,500	1.00
2021	53,231,048	50,993,635	2,237,413	885,000	1,352,413	1.00
2020	45,023,397	42,834,585	2,188,812	820,000	1,368,812	1.00
2019	44,410,323	42,118,411	2,291,912	905,000	1,386,912	1.00
2018	37,378,000	35,079,538	2,298,463	885,000	1,413,463	1.00
2017	34,557,825	32,459,412	2,098,413	665,000	1,433,413	1.00
2016	33,861,184	31,787,901	2,073,283	630,000	1,452,312	1.00
2015	33,861,184	29,185,487	2,249,165	1,655,000	594,165	1.00

Note: Detail regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation. The sales tax revenue bonds were issued in 2015.

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Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2023	231,636	\$20,111,071,000	\$88,871	2.80%
2022	226,296	18,454,464,000	83,603	0.03
2021	220,740	16,952,275,000	79,382	2.40
2020	214,124	15,851,054,000	75,778	3.30
2019	209,177	15,176,138,000	74,093	3.70
2018	204,826	14,298,120,000	71,325	3.40
2017	200,464	13,071,062,000	66,532	3.50
2016	196,463	12,475,155,000	64,634	3.50
2015	193,013	12,312,299,270	63,790	3.50
2014	189,113	11,758,100,775	62,175	4.00

Source: Ohio Labor Market Informer
Bureau of Economic Analysis
US Census Bureau

Delaware County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Type of Business	2023			2014		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	12,400	1	10.95%	10,000	1	10.66%
Olentangy Local School District	School System	3,020	2	2.67	2,025	3	2.16
Kroger Company	Retail/Warehouse	1,966	3	1.74	2,059	2	2.20
Delaware County	Government	1,590	4	1.40	1,178	4	1.26
Mettler Toledo	Manufacturing	1,070	5	0.95			
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,000	6	0.88	1,000	5	1.07
Delaware City School District	School System	996	7	0.88	700	7	0.75
Mcgraw Hill	Manufacturing	950	8	0.84			
Anthem	Insurance	900	9	0.79			
Meijer Limited Partnership	Retail	756	10	0.67	764	6	0.81
American Showa Inc	Manufacturing				600	8	0.64
McGraw Hill	Book Publisher				600	9	0.64
Ohio Wesleyan University	Private Liberal Arts University				569	10	0.65
Total		<u>24,648</u>		<u>21.77%</u>	<u>19,495</u>		<u>20.78%</u>
Total Employment Within the County		<u>113,218</u>			<u>93,795</u>		

Sources: Local Companies
Columbus Region County Profiles
Columbus Business First

Delaware County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years

	2023	2022	2021	2020	2019	2018
General Government						
Legislative and Executive						
Auditor						
Number of Non-Exempt Conveyances	4,874	5,943	6,298	5,723	5,633	5,598
Number of Exempt Conveyances	2,599	2,750	2,983	2,688	2,317	2,389
Number of Dog Tags Sold	16,557	17,068	17,550	17,863	17,974	18,580
Number of Weights/Measures Inspections	566	693	376	257	990	916
Number of Weights/Measures Tests Performed	5,230	5,948	4,526	3,498	4,199	3,850
Commissioners						
Number of Resolutions	1,133	1,164	1,302	1,189	1,281	1,437
Number of Annexations	10	4	5	7	7	6
Community and Economic Development						
Number of Business Starts	N/A	N/A	N/A	N/A	N/A	N/A
Number of Active Businesses	N/A	N/A	N/A	N/A	N/A	N/A
Job Creations	N/A	N/A	N/A	0	92	181
Job Retention	N/A	N/A	N/A	147	92	166
Treasurer						
Percentage Return on Portfolio	N/A	N/A	0.42	1.00	1.73	1.51
Board of Elections						
Number of Registered Voters	159,535	156,600	152,537	151,756	140,280	141,936
Number of Voters Last General Election	96,824	100,033	48,344	127,111	37,466	95,993
Percentage of Register Voters that Voted	60.69	63.88	31.69	83.76	26.71	67.63
Recorder						
Number of Total Instruments Recorded	21,791	36,781	56,635	53,426	48,563	34,935
Number of Deeds Recorded	6,729	7,837	8,545	10,886	10,242	10,224
Number of Mortgages Recorded	7,305	11,044	18,676	19,410	12,492	10,417
Number of Mortgages Discharged	6,389	9,461	20,304	20,376	12,504	11,335
Number of Mortgages Assignments Recorded	506	495	704	883	846	852
Number of Easements Recorded	717	736	821	746	748	636
Number of Plats Recorded	100	123	125	137	102	119
Number of Federal Tax Liens Recorded	41	42	70	78	258	247
Number of Mechanics Liens Recorded	79	70	53	68	79	81
Number of Land Contracts Recorded	14	15	10	16	16	9
Number of Sheriff's Deeds Recorded	14	5	17	14	44	62
Data Processing						
Number of Users Served	1,500	1,400	1,400	1,400	1,400	1,200
Judicial						
Common Pleas Court						
Number of Civil Cases Filed	998	659	591	584	734	726
Number of Criminal Cases Filed	779	692	768	855	837	733
Number of Domestic Cases Filed	776	790	755	706	719	728
Probate Court						
Number of Estate Cases Filed	663	653	602	542	546	487
Number of Guardianship Cases Filed	130	90	87	91	105	103
Number of Trust Cases Filed	5	11	5	2	7	11
Number of Civil Action Cases Filed	18	28	24	14	15	15
Number of Adoption Cases Filed	45	46	44	34	41	52
Number of Marriage Applications	900	989	876	871	781	856

2017	2016	2015	2014
5,649	5,544	5,089	4,847
2,359	2,442	2,328	2,293
19,405	18,385	18,675	20,381
809	882	243	527
3,312	2,193	2,546	2,186
1,391	1,343	1,544	1,493
5	5	6	12
N/A	315	337	310
N/A	3,030	3,280	3,282
208	195	238	247
198	185	632	666
1.16	0.79	0.56	0.51
135,778	133,075	124,080	121,174
45,726	106,996	59,118	60,144
33.68	80.40	47.65	49.63
36,887	40,529	37,127	33,309
10,031	10,110	9,271	8,685
11,129	12,953	11,571	9,899
12,664	13,906	13,093	11,431
801	612	839	821
780	903	685	530
105	122	131	103
243	192	233	187
69	40	75	81
12	27	17	17
95	139	191	237
1,100	1,100	1,100	1,000
752	773	862	935
722	652	685	659
706	608	547	604
501	485	423	440
79	93	102	86
7	14	20	13
34	11	21	15
48	44	39	31
886	879	882	757

Delaware County, Ohio
 Operating Indicators by Program/Department (continued)
 Last Ten Years

	2023	2022	2021	2020	2019	2018
General Government (continued)						
Judicial (continued)						
Juvenile & Domestic Relations Court						
Number of Delinquent Cases Filed	234	371	243	252	403	391
Number of Unruly Cases Filed	76	123	99	77	122	178
Number of Unfiled Charges	230	1,849	1,231	1,016	2,097	1,815
Number of Custody Related Cases Filed	8	44	22	652	663	678
Number of Adult Cases Filed	55	66	70	55	90	77
Number of Traffic Cases Filed	651	585	660	640	807	757
Number of Abused/Neglect/Dependent Filed	41	42	55	47	49	58
Public Safety						
Sheriff						
Jail Operation						
Number of Inmates	2,503	2,721	3,310	3,157	4,437	3,633
Inmate Profile Felonies	978	1,039	1,313	1,305	1,794	1,671
Inmate Profile Misdemeanors	1,514	1,603	1,984	1,846	2,639	2,893
Inmate Profile Male	1,784	2,022	2,468	2,382	3,184	2,622
Inmate Profile Female	718	696	838	773	1,253	1,011
Inmate Profile Other Gender	1	3	4	N/A	N/A	N/A
Enforcement Uniform Crime Reporting						
Number of Homicides Reported	1	0	2	0	4	0
Number of Rapes Reported	33	11	9	8	20	10
Number of Robberies Reported	7	7	5	12	4	6
Number of Burglaries Reported	148	71	54	42	61	80
Number of Thefts Reported	1,011	717	496	753	939	1,101
Number of Auto Thefts Reported	89	89	20	53	30	60
Number of Vandalisms Reported	256	110	N/A	150	33	124
Number of Domestic Violence/Disputes Reported	207	190	570	511	513	517
Number of Arsons Reported	2	3	N/A	2	2	1
Number of Assaults Reported	341	80	15	56	190	76
Number of Kidnappings Reported	6	0	N/A	0	3	3
Intensive Supervision						
Number of New Basic Clients	596	479	982	977	580	485
Number of Offenders on Electronic House Arrest	166	67	333	208	211	152
Number of New Intensive Supervision Clients	149	252	378	358	257	112
Emergency Medical Services						
Number of Emergency Runs	7,735	7,932	6,513	7,267	6,067	6,366
Number of Transports	3,873	3,513	3,442	3,041	3,248	3,422
911 Calls						
Number of Total Calls	104,017	102,541	100,929	95,738	106,750	106,813
Number of Incidents	81,050	76,481	93,354	92,713	105,496	104,461
Building Safety						
Number of Residential Permits Issued	4,652	4,870	5,322	4,351	3,459	3,664
Number of Commercial Permits Issued	1,268	990	1,005	890	744	649
Number of Single Family Dwellings Units	951	1,140	1,569	1,039	776	719
Number of Inspections Performed	33,296	34,882	33,827	26,052	23,734	23,011

2017	2016	2015	2014
433	418	426	544
135	118	130	126
1,727	1,849	195	277
659	651	254	264
79	86	254	487
892	833	775	783
59	69	40	61
4,393	4,169	3,949	3,898
1,745	1,571	1,500	1,602
2,558	2,519	2,335	2,127
3,253	3,026	2,836	2,886
1,140	1,142	1,113	1,012
N/A	N/A	N/A	N/A
1	2	1	0
17	29	46	14
11	18	12	8
93	318	333	162
1,030	1,247	1,208	916
52	27	48	51
156	182	253	167
526	477	461	445
6	7	4	3
100	182	143	60
17	9	4	0
1,148	1,182	1,158	1,126
151	189	165	128
415	389	355	234
7,493	6,406	6,844	7,055
3,016	3,405	3,284	2,775
106,148	110,323	111,986	114,428
102,271	40,820	40,357	42,795
3,449	3,030	2,483	2,390
1,070	1,517	889	657
681	672	510	467
24,571	22,676	16,869	16,932

Delaware County, Ohio
 Operating Indicators by Program/Department (continued)
 Last Ten Years

	2023	2022	2021	2020	2019	2018
Public Safety (continued)						
Victim Services Prosecutor						
Number of Cases Filed	1,715	1,104	1,027	1,142	1,051	1,296
Number of Victims of Crimes Served	1,906	1,099	1,236	1,101	1,023	1,134
Public Works						
Engineer						
Miles of Roads Resurfaced	64	92	61	47	38	43
Number of Bridges Replaced/Improved	6	2	5	4	5	2
Traffic Signals Installed	2	1	6	7	4	2
Ditch Maintenance						
Number of Total Projects	633	612	596	580	564	541
Sewer District						
Number of New Tap Connections	1,161	1,482	1,495	1,170	673	907
Number of User Equivalent	41,043	39,882	38,400	36,906	35,736	35,063
Health						
Developmental Disabilities						
Number of Clients Enrolled	2,321	2,414	2,361	2,282	2,285	2,673
Human Services						
Jobs and Family Services						
Number of Individuals who Received Food Stamps	10,132	9,172	9,198	9,179	8,665	6,748
Number of Individuals who Received Cash Assistance	415	381	404	490	512	359
Monthly Average Medicaid Eligible	24,958	20,729	21,066	16,167	19,910	15,170
Children's Services						
Average Client Count in Foster Care	34	44	42	35	31	34
Number of Investigations Conducted	391	473	451	351	373	500
Child Support Enforcement Agency						
Total Number of Active Support Orders	4,174	4,263	4,321	4,371	4,548	4,585
Total Number of Paternities Administrative	57	43	48	36	42	44
Total Number of Paternities Failed to Appear	37	29	37	66	84	64
Total Number of Child and Medical Support Admin	69	55	42	51	51	101
Veteran Services						
Number of Client Contacts	332	599	86	49	6,918	6,289
Number of Awarded Applications	214	203	75	41	155	71
Number of Transports to VA Clinic	1,544	853	564	181	421	463

Source: Delaware County Departments and Offices

N/A - Not Available

2017	2016	2015	2014
996	989	908	746
1,012	1,117	1,012	852
41	39	33	28
8	10	9	8
5	4	1	1
518	490	472	447
1,118	831	656	490
34,156	33,038	32,207	31,551
2,535	2,489	2,359	2,244
8,696	9,361	9,686	10,572
506	518	593	842
16,270	15,698	15,843	13,740
28	27	16	14
424	581	581	582
4,582	4,488	4,463	4,335
62	50	48	79
89	75	50	54
90	67	87	92
5,743	5,630	6,624	5,501
68	95	118	102
540	528	576	682

Delaware County, Ohio
County Government Employees by Program/Department
Last Ten Years

	2023	2022	2021	2020	2019	2018
General Government						
Legislative and Executive						
Auditor General	13.00	13.50	14.50	15.50	14.00	15.00
Auditor Real Estate Assessment	20.00	20.50	20.50	18.50	22.00	20.00
Auditor Data Support	11.00	11.00	11.00	11.00	10.00	8.00
Commissioners General Office	12.00	12.00	11.00	12.00	12.00	9.50
Commissioners Records Center	5.00	5.00	5.00	5.00	5.00	4.00
Commissioners Lands, Buildings, Garage	28.00	29.00	28.00	28.00	28.00	26.00
Commissioners Administrative Services	7.50	7.50	7.50	7.50	6.50	7.50
Commissioners Economic Development	2.00	2.00	2.00	4.00	4.00	3.00
Prosecutor	31.50	32.00	28.50	28.00	27.50	27.50
Recorder	9.00	8.00	7.00	6.00	6.50	6.00
Treasurer	10.50	11.00	9.50	7.50	7.50	6.50
Board of Elections	19.00	18.50	20.00	22.50	18.50	21.50
Title Administration	10.00	11.50	12.50	11.00	11.50	10.50
Judicial						
Guardianship Service Board	4.00	1.00	0.00	0.00	0.00	0.00
Public Defender	11.00	9.00	7.00	2.00	2.00	2.00
Clerk of Courts	13.00	13.50	13.50	15.50	14.00	14.50
Common Pleas Court and Jury Commission	16.00	16.50	14.50	13.50	15.50	16.00
Domestic Relations Court	17.00	13.50	16.00	16.00	14.00	15.00
Adult Court Services	16.50	18.50	16.00	15.00	17.00	14.50
Juvenile Court	38.00	36.50	38.00	31.50	36.00	35.50
Probate Court	9.00	9.00	8.00	8.00	9.00	8.00
Law Library	1.00	1.00	1.00	0.50	0.50	0.50
Public Safety						
Sheriff	245.50	233.50	232.50	234.00	241.50	218.00
Emergency Medical and Management Services	113.00	111.50	111.50	111.00	109.00	107.00
911	23.50	27.00	28.50	32.00	29.50	26.50
Building Safety	22.00	19.00	21.00	19.00	20.00	19.00
Coroner	3.00	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	4.00	4.00	3.00	4.00	4.00
Community and Juvenile Grants	11.00	6.00	11.50	14.50	16.50	15.50
Public Works						
Engineer and Map Room	71.00	75.00	75.00	75.00	76.00	74.00
Sanitary Sewer	62.00	64.00	68.00	70.00	72.00	71.00
Health						
Developmental Disabilities	98.00	94.50	90.50	97.50	87.00	87.00
Human Services						
Jobs and Family Services	72.00	70.00	67.00	62.00	63.00	60.00
Juvenile Grants	9.00	9.50	7.50	10.00	10.00	7.00
Child Support Enforcement Agency	17.50	16.50	16.50	16.50	18.50	18.50
Veterans Services	8.75	8.75	8.25	5.25	6.25	5.75
Transportation						
Delaware Transit Authority	0.00	0.00	0.00	0.00	0.00	0.00
Total	<u>1,064.25</u>	<u>1,042.25</u>	<u>1,035.75</u>	<u>1,031.25</u>	<u>1,037.25</u>	<u>987.25</u>

Source: Office of the County Auditor, Delaware County, Ohio

Method: 1.00 for each full-time, .50 for each part-time, and .25 for each appointed board/
seasonal employee

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
13.00	11.00	11.00	11.50
21.00	19.00	18.00	18.00
9.00	8.00	8.00	7.00
9.50	9.50	9.00	9.50
4.00	4.00	4.00	4.00
28.00	27.00	25.00	26.00
7.50	6.50	6.50	6.50
2.00	2.00	2.00	1.00
27.00	26.50	25.50	26.00
6.00	6.00	6.00	5.00
6.50	6.50	6.50	6.00
19.50	19.00	18.00	17.00
11.50	12.50	10.50	10.50
0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00
14.50	14.50	12.50	14.50
14.00	18.00	18.00	16.00
15.00	0.00	0.00	0.00
13.50	14.00	13.50	14.00
35.50	37.00	35.50	39.50
8.00	8.00	8.00	9.00
0.50	0.50	0.50	0.50
215.50	205.00	197.50	202.50
110.50	110.50	108.50	109.00
29.00	29.50	26.50	29.00
15.00	18.00	18.00	16.00
3.00	3.00	3.00	3.00
4.00	3.00	3.50	3.00
17.50	17.00	16.00	16.00
73.00	75.00	74.00	71.00
71.00	69.00	69.00	69.00
84.00	85.50	78.00	71.00
64.00	75.00	80.00	79.00
8.00	8.00	5.00	3.00
20.00	19.00	20.00	20.00
5.25	5.25	5.25	5.25
0.00	0.00	0.00	29.00
<u>987.25</u>	<u>974.25</u>	<u>944.25</u>	<u>969.25</u>

Delaware County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Government						
Legislative and Executive						
Commissioners						
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194	10,194	10,194
Auditor						
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011	10,011	10,011
Treasurer						
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101	6,101	6,101
Prosecutor						
Administrative Office Space (sq. ft.)	11,892	11,892	11,892	11,892	11,892	11,892
Board of Elections						
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614	16,614	16,614
Recorder						
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735	4,735	4,735
Buildings and Grounds						
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350	6,350	6,350
Data Processing						
Administrative Office Space (sq. ft.)	3,518	3,518	3,518	3,518	3,518	3,518
Judicial						
Common Pleas Court						
Number of Court Rooms	9	9	9	9	9	9
Administrative Office Space (sq. ft.)	33,028	33,028	33,028	33,028	33,028	33,028
Probate Court						
Number of Court Rooms	1	1	1	1	1	1
Administrative Office Space (sq. ft.)	2,471	2,471	2,471	2,471	2,471	2,471
Juvenile Court						
Number of Court Rooms	4	4	4	4	4	4
Administrative Office Space (sq. ft.)	15,237	15,237	15,237	15,237	15,237	15,237
Clerk of Courts						
Administrative Office Space (sq. ft.)	6,531	6,531	6,531	6,531	6,531	6,531
Public Safety						
Sheriff						
Jail Capacity	286	286	286	286	286	286
Number of Patrol Vehicles	40	40	40	40	40	40
Adult Court Services/Adult Probation						
Administrative Office Space (sq. ft.)	7,432	7,432	7,432	7,432	7,432	7,432
Emergency Medical Services						
Number of Stations	6	6	6	6	6	6
Number of Emergency Squads	20	20	20	20	20	20
Public Works						
Engineer						
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	367	367	367	367	378	378
Number of Traffic Signals	38	38	37	31	21	21
Building Department						
Administrative Office Space (sq. ft.)	902	902	902	902	902	902
Sewer District						
Number of Treatment Facilities	10	10	10	10	10	10
Number of Pumping Stations	25	25	25	25	24	24
Miles of Sewer Lines	456.81	456.81	456.81	456.81	456.81	456.81

2017	2016	2015	2014
10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101
11,892	11,892	11,892	11,892
16,614	16,614	16,614	16,614
4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350
3,518	3,518	3,518	3,518
9	5	5	5
33,028	3,200	3,200	3,200
1	1	1	1
2,471	2,471	2,471	2,471
4	4	4	4
15,237	15,237	15,237	15,237
6,531	2,226	2,226	2,226
286	274	274	274
40	34	37	47
7,432	3,289	3,289	3,289
6	6	6	6
20	19	18	18
333.64	333.64	333.64	333.64
378	378	378	378
19	17	15	15
902	902	902	902
10	9	9	9
24	24	24	24
456.81	456.81	445.98	435.65

Delaware County, Ohio
 Capital Asset Statistics by Program/Department (continued)
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Human Services						
Jobs and Family Services						
Administrative Office Space (sq. ft.)	21,045	21,045	21,045	21,045	21,045	21,045
Child Support Enforcement Agency						
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294	7,294	7,294
Veteran Services						
Administrative Office Space (sq. ft.)	2,665	2,665	2,665	2,665	2,665	2,665
Other						
Delaware Area Transit Facility (sq. ft.)	0	0	0	0	0	0

Source: Various County Departments

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
21,045	21,045	21,045	21,045
7,294	7,294	7,294	7,294
2,665	2,665	2,665	2,665
0	0	12,000	12,000

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