

Franklin County, Ohio

# Annual Financial Report

*For the Year Ended December 31, 2023*



### **Downtown Columbus – A Bird’s Eye View**

This aerial photo, shot with a north-facing drone hovering over the Scioto River, features downtown Columbus bathed in late afternoon sunlight. The Rich Street and Main Street bridges can be seen in the foreground, crossing over Bicentennial Park to the east and Genoa Park to the west. The Rich Street Bridge (to the north), completed in 2012, replaced the Town Street Bridge, which was in use from 1917-2009 and was listed on the Columbus Register of Historic Places. The Main Street Bridge (to the south) is a 700 foot “three-span, inclined tied arch bridge” – the first of its kind in North America and just the fifth in the world to use an inclined single-rib-tied arch superstructure.

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

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





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# Message from Auditor Stinziano

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

The Franklin County Popular Annual Financial Report for the year ended December 31, 2023, presents an overview of the County's finances. The Popular Annual Financial Report focuses on governmental activities and is not as detailed as our Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report contains full financial statements and note disclosures for all activities, funds, and component units, prepared in accordance with Generally Accepted Accounting Principles (GAAP). The information presented in the Popular Annual Financial Report has been derived from the 2022 and 2023 Annual Comprehensive Financial Reports, which were audited by the Ohio Auditor of State, with both receiving unmodified "clean" opinions. The schedules shown in the Popular Annual Financial Report are different from the GAAP financial statements because accounting data has been summarized and combined, and business-type activities, component units, proprietary and fiduciary funds have been excluded.



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

Sincerely,

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

Michael Stinziano  
Franklin County Auditor

# Government Finance Officers Association Awards

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Franklin County, Ohio, for its Popular Annual Financial Report for the fiscal year ended December 31, 2022. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

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

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Franklin County has received a Popular Award for the last twenty-eight years (fiscal years ended 1995-2022). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

Franklin County's Annual Comprehensive Financial Report for the year ended 2022, from which information on pages 5, 6, 7, 8 and 12 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. Such Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Franklin County has received a Certificate of Achievement for the last forty years (fiscal years ended 1983-2022). We believe our Annual Comprehensive Financial Report continues to conform to the Certificate of Achievement program requirements and we are submitting our Annual Comprehensive Financial Report for the current year to the GFOA.



Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Franklin County  
Ohio**

For its Annual Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Morill*

Executive Director/CEO

# Franklin County Fast Facts

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

1,332,220  
Population

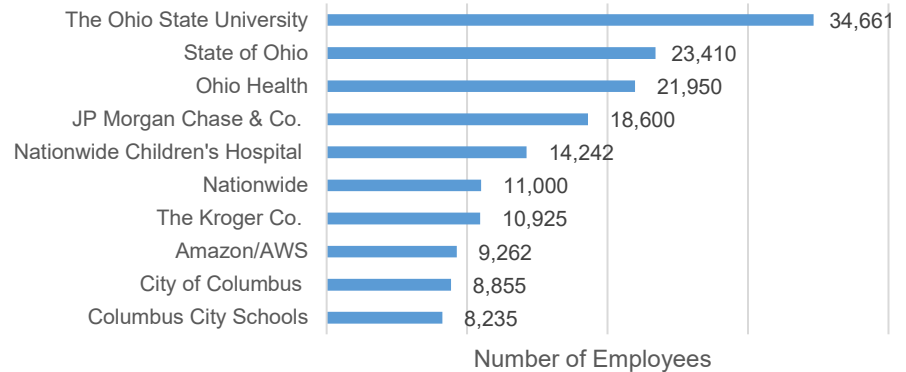
\$65,324  
Per Capita Income

34.3  
Median Age

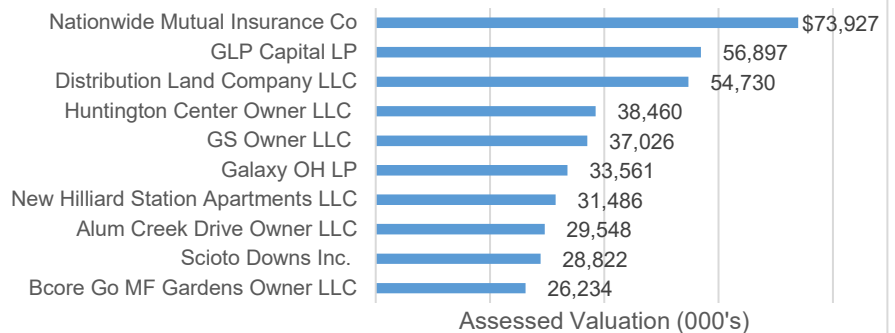
3.1%  
Average  
Unemployment Rate

Sources:  
Mid-Ohio Regional Planning  
Commission  
Woods & Poole Economics Inc.  
Ohio Department of Job and  
Family Services  
Ohio Labor Market Information

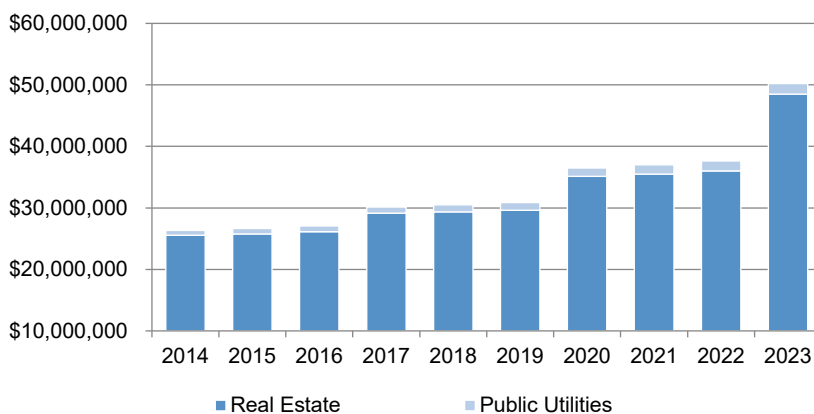
## Top 10 Employers



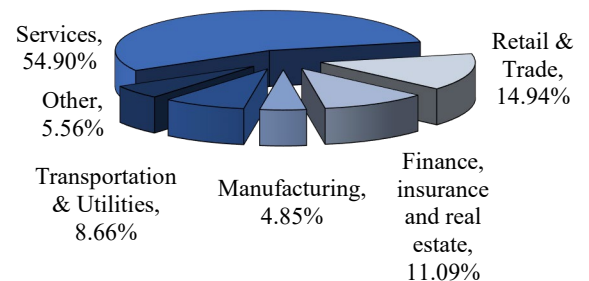
## Principal Property Taxpayers Real Estate



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



## Business Sectors

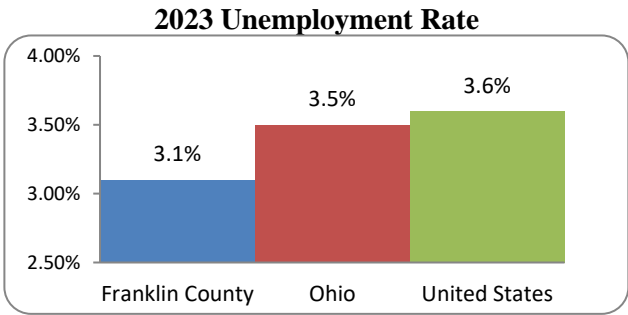




# Economic Outlook & Benchmarks

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

The diversity of business sectors helps the region weather economic fluctuations. The County's average unemployment rate decreased from 3.4 percent to 3.1 percent in 2023 as a result of the recovery from the global Coronavirus Disease (COVID-19) pandemic. The County's unemployment rate is lower than the state and the national average.



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

A factor contributing to the lower unemployment rate is the County's well-educated workforce. Based on 2023 educational attainment data published by the U. S. Census Bureau (the most recent data available), 91.5 percent of County residents' ages 25 and older have graduated from high school, and 41.7 percent have completed four or more years of college.

The total value of new construction was \$1.3 billion in 2023. In comparison, 2022 total new construction was \$1.7 billion. The appraisal cycle is six years, with an update performed at the mid-point. The reappraisal performed in 2023 resulted in an increase in real property tax values. The next reappraisal will be performed in 2029.

## County Comparisons

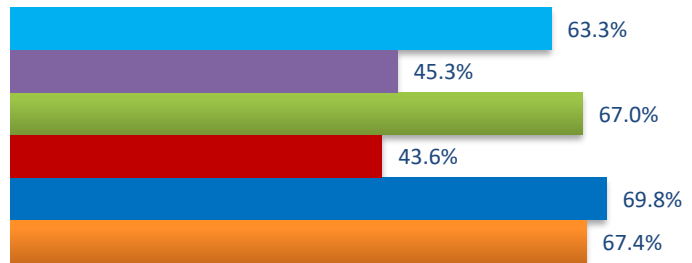
One way of evaluating a government's performance can be evaluated by benchmarking it against its peers. The following charts compare six Ohio metropolitan counties. The data used for calculations, were taken from recent county Annual Financial Reports, focusing on governmental activities as reported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

### Statistics

County	Seat	Population
Franklin	Columbus	1,332,220
Cuyahoga	Cleveland	1,236,041
Hamilton	Cincinnati	825,037
Montgomery	Dayton	537,741
Lucas	Toledo	426,643
Summit	Akron	535,882

### Net Position as a Percentage of Expenses

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



### Revenues per Capita\*

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



### Expenses per Capita\*

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



\*per capita – by or for each individual person

# County Financial Position

The County's financial statements distinguish governmental activities that are principally supported by taxes and intergovernmental revenues (entitlements, shared revenues, and grants) from business-type activities that cover their costs through user fees and charges and from component units for which the County is financially accountable. This report contains only information related to the County's governmental activities. Please refer to the County's 2023 Annual Comprehensive Financial Report for information on business-type activities and component units.

Assets provide financial benefits to the County. Cash and investments are comprised of cash, investments and demand deposits, whether held in the pool managed by the County Treasurer or in outside bank accounts. Property taxes receivable represents delinquent, real property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. Capital assets are land, buildings and improvements, roads, bridges, equipment and construction in progress, and are shown net of accumulated depreciation. Deferred outflows of resources represent a consumption of the County's net assets that applies to future periods and consists primarily of pension.

Liabilities place a financial burden on the County. Unearned revenue represents grants received before eligibility requirements have been met. Long-term debt represents bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases. Other long-term liabilities include compensated absences and workers' compensation. Deferred inflows of resources represent an acquisition of net assets that applies to a future period (i.e., property taxes levied to finance 2024 operations).

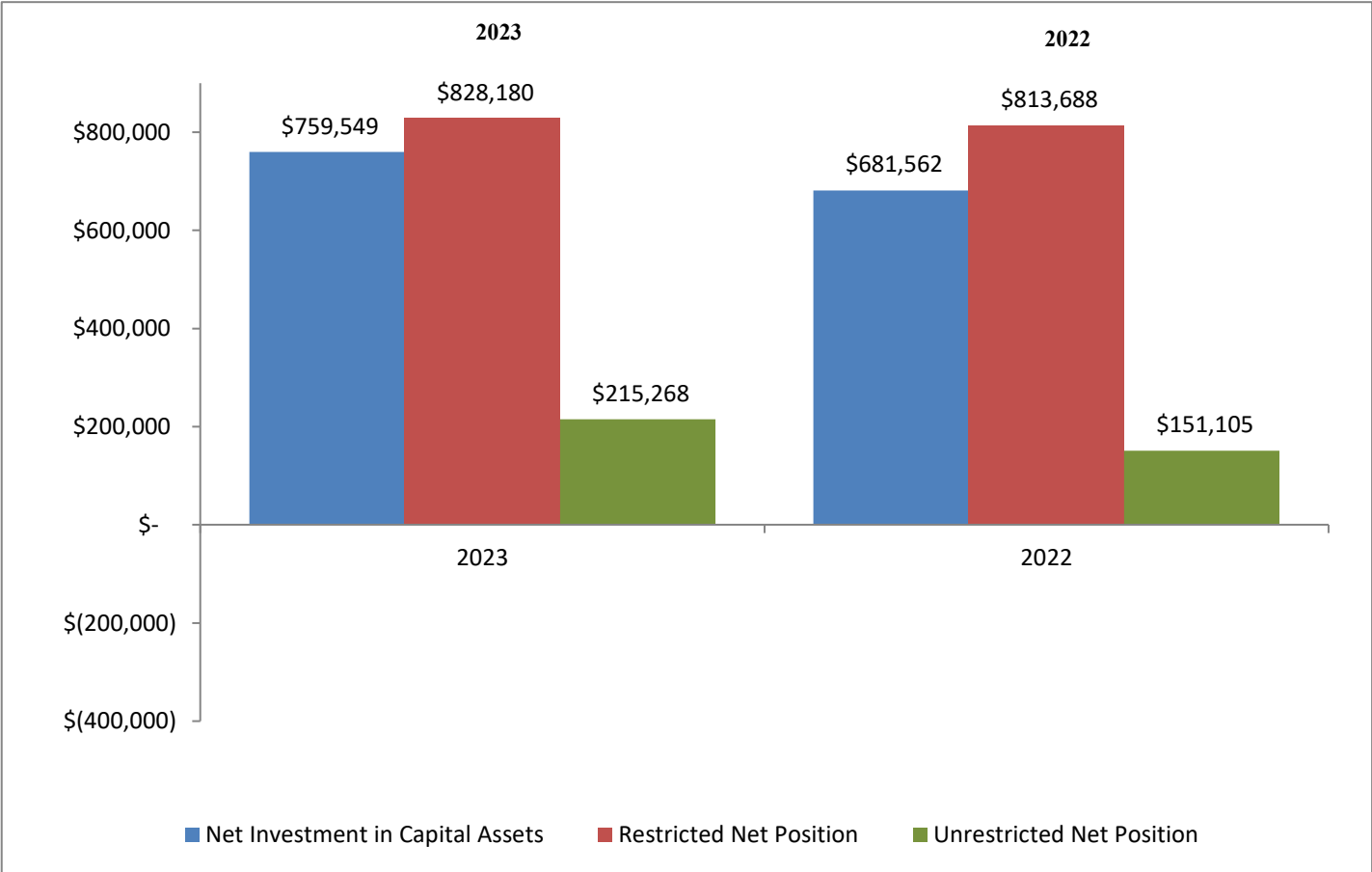
## Net Position Governmental Activities (Amounts in 000's)

	2023	2022	2021
Cash and investments	\$ 1,555,357	\$ 1,519,628	\$ 1,453,737
Property taxes receivable, net	518,490	510,299	479,833
Other assets	269,223	343,707	302,524
Capital assets, net	1,222,508	1,149,462	1,059,876
Total assets	3,565,578	3,523,096	3,295,970
Deferred outflows of resources	365,031	123,714	134,873
Accounts payable and other liabilities	131,652	124,999	111,084
Unearned revenue	134,380	204,326	115,726
Long-term debt	474,898	481,272	486,979
Other long-term liabilities	841,716	306,595	460,593
Total liabilities	1,582,646	1,117,192	1,174,382
Deferred inflows of resources	544,966	883,263	816,051
Net Investment in capital assets	759,549	681,562	593,694
Restricted	828,180	813,688	783,896
Unrestricted (deficit)	215,268	151,105	62,820
Total net position	\$ 1,802,997	\$ 1,646,355	\$ 1,440,410



# Financial Analysis

Net Position  
Governmental Activities  
(Amounts in 000'S)



Net position represents the difference between assets and deferred outflows, and liabilities and deferred inflows. Net Investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position may be used to meet the County’s ongoing obligations to citizens, employees, and creditors.

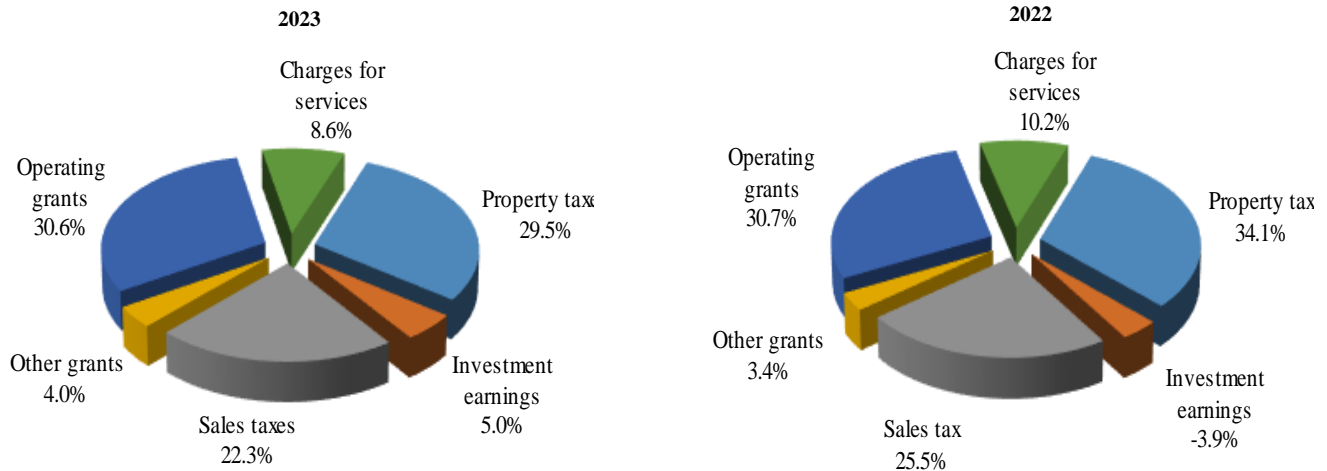
When reviewed over time, net position may serve as a useful indicator of the County’s financial position. The County’s assets and deferred outflows exceeded its liabilities and deferred inflows by \$1,803 billion in governmental activities at the close of 2023. Compared with 2022, net position increased by \$156.6 million or 9.51%.

Net investment in capital assets - A large portion of the net position (\$759.5 million) reflects investment in capital assets less accumulated depreciation and any related outstanding debt used to acquire those assets. Although the investment in capital assets is reported net of related debt, it should be noted that the money needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. See the Long-term Activity page for more detailed information about the long-term debt of the County. Restricted net position - An additional portion of the net position (\$828.2 million) represents resources that are subject to external or legal restrictions on how they may be used. Unrestricted net position (deficit) - The remaining balance of net position (a surplus of \$215.3 million) is unrestricted and may be used to meet the County’s ongoing obligations.

# Dollars In...

The revenues presented here are reported as governmental activities in the 2023 Annual Comprehensive Financial Report's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The County also receives revenue from non-exchange transactions, such as taxes and grants, in which the County receives value without directly giving equal value in return. Sales tax revenue is recognized in the year in which the taxable sale occurs. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants are recognized when all eligibility requirements have been satisfied. The pie chart depicts revenues by source as a percent of the total revenue. The table summarizes revenues by source for governmental activities over the past five years.

## Revenues by Source - Governmental Activities



(Amounts in 000's)

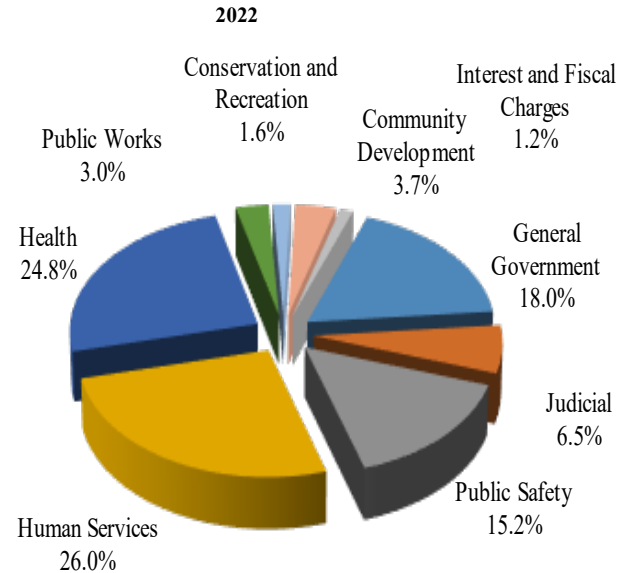
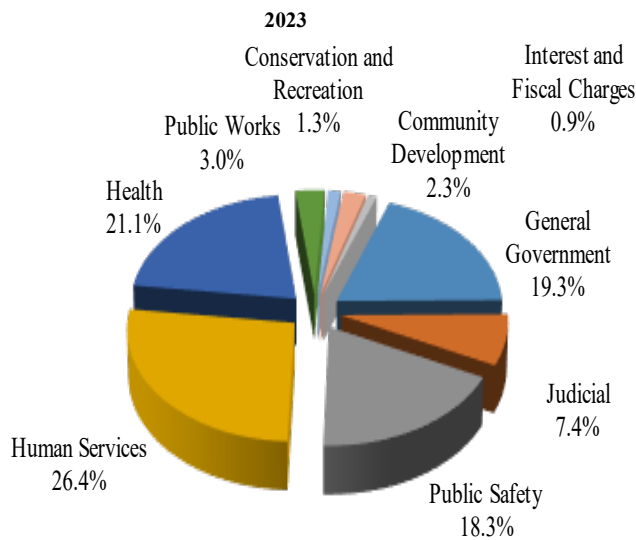
	2023	2022	2021	2020	2019
Property taxes	\$ 533,004	\$ 527,669	\$ 496,620	\$ 470,225	\$ 459,833
Sales taxes	403,126	395,690	366,616	310,481	314,049
Operating grants	553,607	474,271	459,983	410,828	310,831
Charges for services	155,517	157,439	138,297	130,778	127,677
Investment earnings	90,410	(60,939)	(10,543)	30,687	50,116
Capital and other grants	71,054	52,719	45,167	39,616	63,670
Total	\$ 1,806,718	\$ 1,546,849	\$ 1,496,140	\$ 1,392,615	\$ 1,326,176

From 2022 to 2023, property taxes increased by \$5.3 million. Sales taxes increased by \$7.4 million. Operating grants increased by \$79.3 million due to variances in federal funding. Capital and other grants, also based on funding, increased by \$18.4 million. Capital grants differ from operating grants in that they are exclusively used to purchase or acquire capital assets. Charges for services decreased by \$1.9 million. Revenues, as a whole, increased by \$259.9 million from 2022 to 2023.

# Dollars Out...

The expenses shown are those of the County's governmental activities. Expenses are recorded when the liability is incurred. The pie chart below depicts expenses by function as a percent of total expenses for the year ended December 31, 2023. Those functions that individually represent less than three percent of total expenses have been combined as "Other". These include conservation and recreation, community development, debt service and intergovernmental grants. The table shows expenses by function for governmental activities over the past five years.

## Expenses by Function- Governmental Activities



### (Amounts in 000's)

	2023	2022	2021	2020	2019
Health	\$ 347,368	\$ 333,817	\$ 302,373	\$ 313,037	\$ 342,092
Human Services	434,695	349,287	268,155	377,403	401,968
Public Safety	301,469	204,175	135,046	254,590	264,978
General Government	318,239	241,690	172,919	177,194	159,037
Judicial	121,736	87,562	61,313	103,141	111,580
Public Works	48,892	40,767	30,679	44,757	47,196
Other	74,752	87,558	72,318	74,681	49,828
Total	\$ 1,647,151	\$ 1,344,856	\$ 1,042,803	\$ 1,344,803	\$ 1,376,679

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

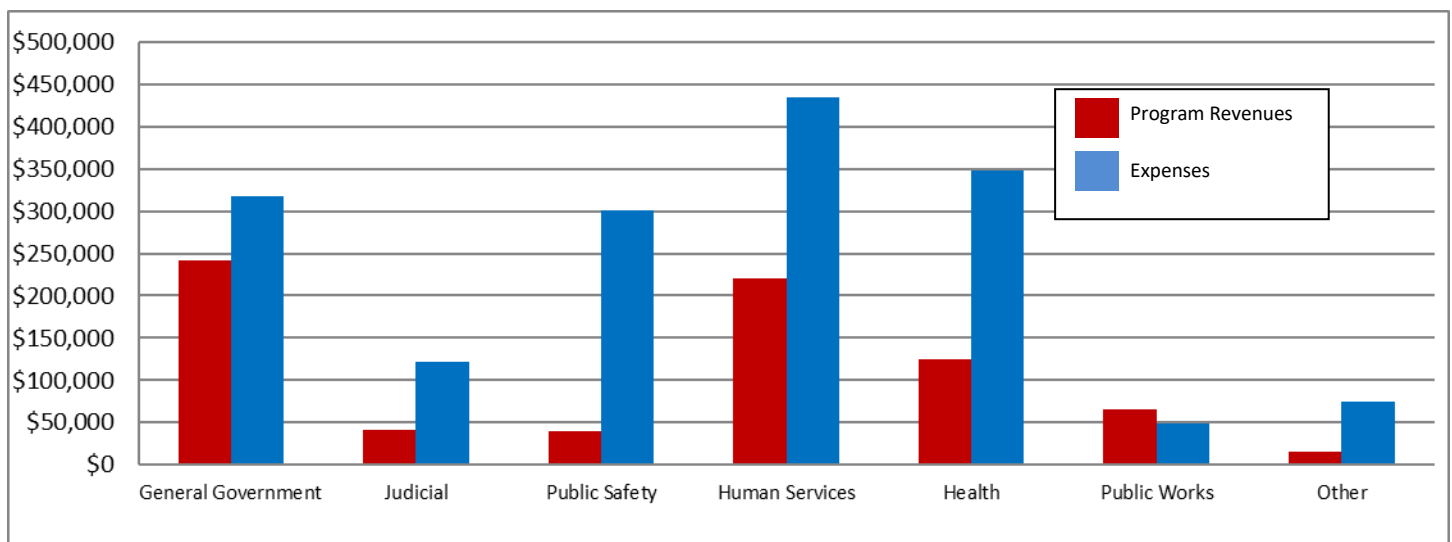
Expenses for health, human services, public safety, general government, judicial and public works increased from 2022 to 2023 to correspond with increased revenues and demand for services.

# County Programs

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

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

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



Operating and capital grants received from other governmental entities are often restricted for specific purposes. During 2023, the County recorded \$553.6 million in operating grants and \$37.5 million in capital grants combined, this is 32.7% of total governmental revenues. The major recipients of operating grants were the Children Services Board (\$66.3 million), Public Assistance (\$119.8 million), ADAMH Board (\$33.9 million) and the Board of Developmental Disabilities (\$51.6 million).

Direct charges to users of governmental services, another type of program revenue, made up \$155.5 million or 8.6% of total governmental revenues. These charges include fees, fines, forfeitures, licenses and permits.

On the expense side, the largest activity in 2023 was human services, accounting for \$434.7 million or 26.4% of the total expenses for governmental activities. The major provider of human services activities is Job and Family Services. Other major providers of health activities are Board of Developmental Disabilities and the ADAMH Board. The health services program accounted for \$347.4 million or 21.1% of total governmental expenses.

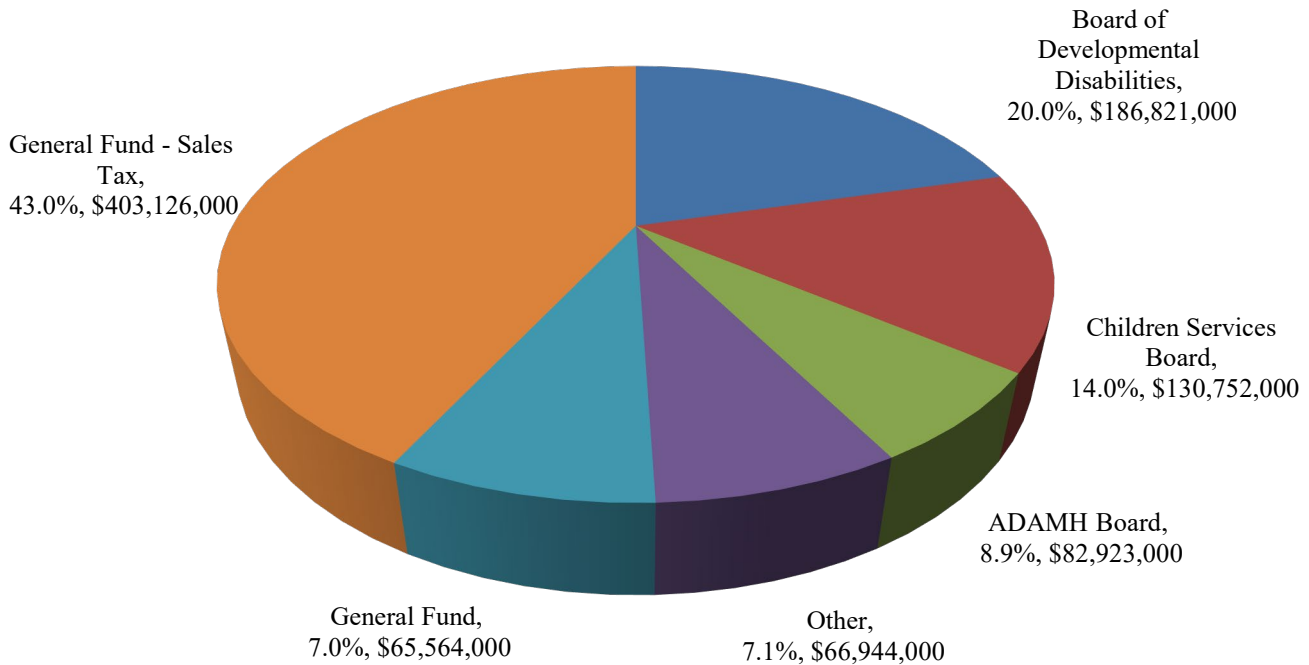
The general government function represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. In 2023, the total general government expenses were \$318.2 million or 19.3% of the County's total governmental expenses.



# Taxes

During 2023, the General Fund and County agencies received \$936.1 million in tax revenues. This pie chart shows the distribution of property and sales taxes to the various County agencies. Only the General Fund receives sales tax. Please note that there is no County income tax. The General Fund is the primary operating fund of the County and is available for any purpose as permitted by state law.

**Taxes \$936,130,000**



Property tax revenue accounted for \$533.0 million or 29.5% of total revenues for governmental activities. Property tax revenues increased by \$5.3 million compared to 2022. A contributing factor was an increase in property tax values and development in the County. The major recipient of property tax revenues is the Board of Developmental Disabilities, the Children Services Board, the ADAMH Board, and the General Fund. Another major component of general revenues is sales tax, which totaled \$403.1 million. This reflects an increase of \$7.4 million compared to the prior year. During 2023, the 7.50% sales tax collected by the State on sales made in Franklin County was split as follows: 5.75% for the State of Ohio; 1.25% for the County General Fund; and 0.5% for the Central Ohio Transit Authority (COTA).

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

Tax Recipient	Home	Business
Columbus City Schools	\$ 1,119.75	\$ 1,805.96
Board of Developmental Disabilities	128.17	175.14
City of Columbus	109.90	109.90
Children Services	88.95	125.10
Columbus Public Library	86.76	115.33
ADAMH Board	56.33	74.50
County General Fund	51.45	51.45
Office on Aging	32.07	43.79
Metro Parks	19.54	25.55
Zoological Park	12.77	18.77
Columbus State	11.20	11.20
<b>Total</b>	<b>\$1,716.89</b>	<b>\$2,556.69</b>

\*Taxes based on 2023 rates, to be distributed in 2024

# Major Initiatives

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

Several infrastructure improvements were substantially completed in 2023, including Elmore Avenue Sidewalk Improvements, General Bridge Maintenance, Guardrail Repair and Upgrades, Hayden Run Road Bridge over Scioto River, Norton Road at Kropp Road – Grove City Road Roundabout, Plain Township Fire Station Site Improvements, Reynoldsburg-New Albany Road at Havens Road Roundabout, Rohr Road at London-Groveport Road Roundabout, Traffic Signal Installation (Pontius & Rohr, Gantz & Dyer, Hilliard-Rome & Beacon Hill), and Traffic Signal Maintenance.



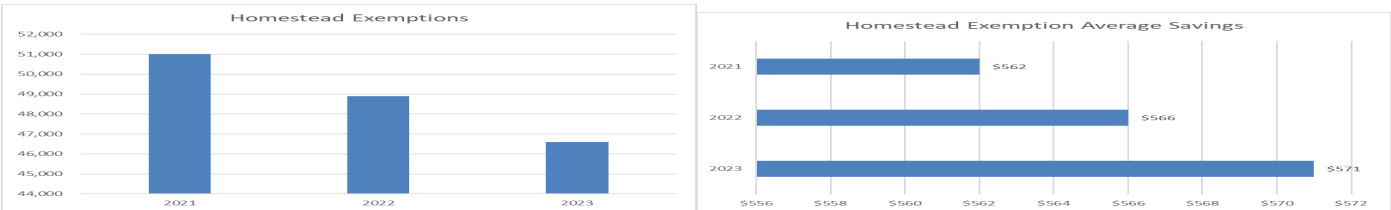
The Engineer’s Office completed the Franklin County Resurfacing and Franklin County Township Resurfacing. Ferris Road at Walford Street Mini-Roundabout and Jefferson Township Maintenance Facility Site Development. The Drainage Engineer’s Office substantially completed Strader & Borror Ditch Maintenance, Urbancrest Storm Sewer installation, and the Eyerman Ditch invasive species removal.



With respect to future capital improvements, the County anticipates that additional Corrections Center space will be needed based on the condition of the current facilities and forecasted population growth for the County over the next several years. Planning, design, and construction for the initial men’s section of the building was completed in 2021 and the phased occupancy commenced. The continuation phase of the project to complete the women’s section remains in progress and is scheduled to be completed in 2024 and the phased occupancy commenced.

The County received bond proceeds in 2018 in the amount of \$50 million to support Facility Renovation projects. In 2023, enhance security, projects to replace existing analog cameras with state-of-the-art IP cameras commenced at various County facilities including at the Office Tower, Memorial Hall, Corrections Center II, Common Pleas Court, Fulton Street Building, and the Jobs and Family Services West Opportunity Center. Additional projects that are in progress include: enhancement of audio/visual technology for the Franklin County Domestic Relations and Juvenile Court; and the initial phase of the water, sanitary and storm piping replacement in the Franklin County Tower. The Board of Commissioners set aside funds for the construction of a new Prosecutor’s Office property storage room and various space renovations in the Franklin County Office Tower.

In 2023, the Franklin County Auditor’s Office continued to promote the Homestead Tax Exemption. The Homestead Exemption provides a reduction in property taxes to qualified senior or disabled citizens on the dwelling that is that individual’s principal place of residence and up to one acre of land of which an eligible individual is an owner. However, stagnation in the legal income limit since it’s reintroduction in 2013 has reduced the number of older adult homeowners who qualify annually even as our population ages. The number of new applicants received annually over the past several years has dropped following the reintroduction of the income requirement, as well as many of Franklin County’s grandfathered applicants may have either recently moved or passed away. In addition, increasing property values combined with a frozen value of the deductions means that the exemption covers a smaller portion of the overall value and the cash value decreases as property tax rates are equalized down. The Franklin County’s Auditor’s Office supports several legislative proposals to modernize the Homestead Tax Exemption, so that it can truly meet the needs of older and disabled homeowners by increasing both the income eligibility threshold and value of the deduction. The 46,600 enrolled county residents saved \$24.3 million in 2023. The average savings to someone who qualifies for this break is around \$571 annually.



# Long-term Activity

**Capital assets** - The amount reported in the financial statements for governmental activity capital assets increased from \$1,149.5 billion to \$1,222.5 billion, a net increase of \$73.0 million in calendar year 2023. The increase primarily involved construction projects: Public Safety Center, Facility Renovations, Corrections Center, and Crisis Center. The investment in capital assets for governmental activities on December 31, 2023, and 2022, net of accumulated depreciation, is shown in the table to the right.

**Long-term debt** - During 2023, the County did not issue any general obligation or special obligation debt. Special obligation debt is guaranteed repayment solely from the revenues generated by specific generating sources or projects associated with the purpose of the special obligation debt. In

contrast general obligation debt is backed by the full faith and credit of the County to use legally available resources with the belief that the County will be able to pay the obligation through taxation or revenue. Assets are usually not used as collateral for general obligation debt. Since 1993, the County has enjoyed a “triple A” credit rating, the highest rating possible, from both Moody’s Investor Service and Standard and Poor’s. Such obligations are judged to be of highest quality and subject to very low credit risk. This gives the County very favorable credit terms, which allows the County to borrow money more cheaply. The County’s rating is based on the County’s financial management and debt burden, and the strength of the local economy. All the County’s debt is unvoted and within legal debt limitations. The table below shows the changes in long term debt serviced by governmental activities during 2023.

(Amounts in 000’s)

	2023	2022
Land	\$ 76,882	\$ 75,936
Land lease	4,789	1,281
Construction in progress	453,015	391,150
Buildings and improvements	408,703	428,283
Lease buildings	22,111	5,945
Infrastructure	197,761	190,884
Machinery and equipment	31,119	31,931
Lease machinery and equipment	225	-
Subscription based IT arrangements	27,903	24,052
	<u>\$1,222,508</u>	<u>\$1,149,462</u>

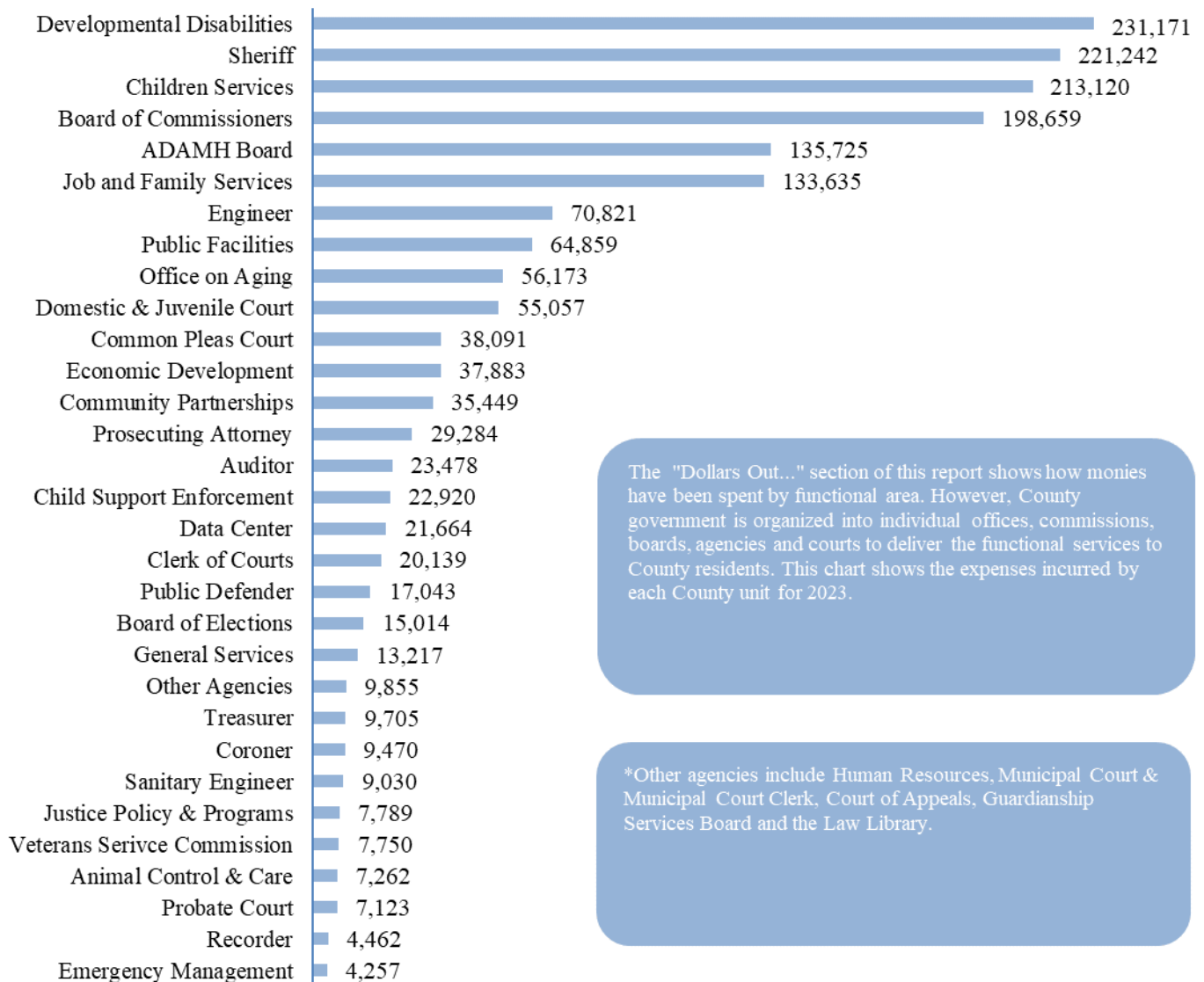
(Amounts in 000’s)

Long-term Debt	Beginning	Additions	Reductions	Ending
General obligation bonds and notes:				
Series 2013 Energy Conservation	3,566	-	(591)	2,975
Series 2014 Refunding	10,300	-	(10,300)	-
Series 2015 Refunding	63,235	-	-	63,235
Series 2016 Refunding	7,055	-	(1,040)	6,015
Series 2016 Board of Elections Facility	6,380	-	(580)	5,800
Series 2019 Refunding	6,270	-	(840)	5,430
Series 2021A Refunding	31,730	-	(2,480)	29,250
Series 2021B Refunding	39,735	-	(910)	38,825
	<u>168,271</u>	<u>-</u>	<u>(16,741)</u>	<u>151,530</u>
Special obligation bonds, notes and loans:				
Stadium Facility Project Bonds	16,045	-	(1,210)	14,835
Series 2018 Sales Tax Revenue Bonds	210,350	-	(4,255)	206,095
OPWC loans	2,400	696	(342)	2,754
	<u>228,795</u>	<u>696</u>	<u>(5,807)</u>	<u>223,684</u>
Unamortized bond premiums	44,449	-	(3,052)	41,397
Lease liability - financed purchase	14,716	-	(1,402)	13,314
Lease liability – lease assets	6,869	22,119	(2,340)	26,648
Subscription liability - IT arrangements	18,172	4,853	(4,700)	18,325
Total	<u>\$ 481,272</u>	<u>\$ 27,668</u>	<u>\$ (34,042)</u>	<u>\$ 474,898</u>

# County Spending

This information was taken from the statements of revenues, expenditures, and changes in fund balances for the governmental funds and proprietary funds (Sanitary Engineer and Parking Facilities) as presented in the County's 2023 Annual Comprehensive Financial Report. Proprietary funds are for business-like activities that charge for services provided to the public to recover the cost of those services provided. The amount shown for the Board of Commissioners includes debt service.

(Amounts in 000's)





# County Government Working For You

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## County Agencies, Boards, Offices

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

## Elected Officials as of December 31, 2023

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



373 South High Street – 21<sup>st</sup> Floor  
Columbus, Ohio 43215-6310

[www.FranklinCountyAuditor.com](http://www.FranklinCountyAuditor.com)