



OHIO AUDITOR OF STATE
KEITH FABER



MUSKINGUM COUNTY
DECEMBER 31, 2024

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MUSKINGUM COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Pass Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education and Workforce</i>				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553	\$ -	\$ 18,837
School Breakfast Program	N/A	10.553	-	29,273
			-	48,110
National School Lunch Program				
Cash Assistance	N/A	10.555	-	25,707
Cash Assistance	N/A	10.555	-	62,473
Non-Cash Assistance (Food Distribution)	N/A	10.555	-	1,348
Non-Cash Assistance (Food Distribution)	N/A	10.555	-	4,329
Total National School Lunch Program			-	93,857
Total Child Nutrition Cluster			-	141,967
<i>Passed through Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2425-11-6179	10.561	-	1,003,168
Total SNAP Cluster			-	1,003,168
Total U.S. Department of Agriculture			-	1,145,135
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grants-State's Program	B-C-22-1CC-1	14.228	-	36,125
Community Development Block Grants-State's Program	B-F-22-1CC-1	14.228	-	67,818
Total Community Development Block Grant-State's Program			-	103,943
Home Investment Partnerships Program	B-C-22-1CC-2	14.239	-	212,893
Total Home Investment Partnerships Program			-	212,893
<i>Direct from Federal Government</i>				
Economic Development Initiative, Community Project Funding Grants	B-22-CP-OH-0728	14.251	-	450,000
Total Economic Development Initiative, Community Project Funding Grants			-	450,000
Total U.S. Department of Housing and Urban Development			-	766,836
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Attorney General</i>				
National Criminal History Improvement Program	2023-SP-NCH-9182	16.554	-	3,500
			-	3,500
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance	2024-VOCA-135499542	16.575	-	17,432
Crime Victim Assistance	2025-VOCA-135898042	16.575	-	6,856
Total Crime Victim Assistance			-	24,288
<i>Direct From Federal Government</i>				
Bulletproof Vest Partnership Program	N/A	16.607	-	2,757
Bulletproof Vest Partnership Program	N/A	16.607	-	8,821
Total Bulletproof Vest Partnership Program			-	11,578
<i>Passed through Ohio Office of Criminal Justice Services</i>				
Comprehensive Opioid, Stimulant, and Other Substances Use Program	2023-CS-OTH-516	16.838	-	50,803
			-	50,803
Total U.S. Department of Justice			-	90,169
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act Area 7</i>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	N/A	17.207	-	16,368
Total Employment Service Cluster			-	16,368
Unemployment Insurance (UI) Program	N/A	17.225	-	39,081
Trade Adjustment Assistance (TAA) for Workers Program	N/A	17.245	-	1,969
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program	N/A	17.258	-	136,897
WIOA Youth Activities	N/A	17.259	-	451,117
WIOA Dislocated Workers	N/A	17.278	-	142,962
Total Workforce Innovation and Opportunity Act (WIOA) Cluster			-	730,976
Total U.S. Department of Labor			-	788,394

MUSKINGUM COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Pass Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through Ohio Department of Transportation				
Highway Planning and Construction	PID 110919	20.205	-	126,090
Highway Planning and Construction	PID 111300	20.205	-	125,300
Highway Planning and Construction	PID 113796	20.205	-	298,896
Highway Planning and Construction	PID 115529	20.205	-	780,883
Highway Planning and Construction	PID 117328	20.205	-	285,825
Highway Planning and Construction	PID 117329	20.205	-	758,441
Highway Planning and Construction	PID 117330	20.205	-	872,505
Highway Planning and Construction	PID 119915	20.205	-	22,680
Total Highway Planning and Construction			-	3,270,620
Total U.S. Department of Transportation			-	3,270,620
U.S. TREASURY				
Direct from Federal Government				
COVID-19 Coronavirus Local Fiscal Recovery Fund	N/A	21.027	-	3,564,913
Passed through Ohio Department of Public Safety				
COVID-19 Comprehensive Community Violence Intervention	2022-AR-LEP-1078	21.027	-	127,738
Passed through Ohio Department of Job and Family Services				
COVID-19 Coronavirus Local Fiscal Recovery Fund- Medicaid Unwinding	G-2425-11-6179	21.027	-	138,137
Passed Through Ohio Department of Development				
COVID-19 State and Local Fiscal Recovery Funds - Lead Safe Ohio	LED-2023-202345	21.027	-	409,145
COVID-19 State and Local Fiscal Recovery Funds - Water and Wastewater Infrastructure Program	DEV-2023-204560	21.027	-	476,228
			-	4,716,161
Direct from Federal Government				
COVID-19 Local Assistance and Tribal Consistency Fund	N/A	21.032	-	8,625
Total U.S. Treasury			-	4,724,786
U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA)				
Direct from Federal Government				
Congressionally Mandated Projects	N/A	66.202	-	1,750,000
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	N/A	66.818	-	112,573
Total U.S. Environmental Protection Agency (EPA)			-	1,862,573
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Education and Workforce				
Special Education Cluster (IDEA):				
Special Education – Grants to States (IDEA Part B)	2023-2024	84.027A	-	23,234
Special Education – Preschool Grants (IDEA Preschool)	2023-2024	84.173A	-	4,515
Special Education – Grants to States (IDEA Part B)	2024-2025	84.027A	-	10,486
Special Education – Preschool Grants (IDEA Preschool)	2024-2025	84.173A	-	1,138
Total Special Education Cluster (IDEA)			-	39,373
Passed Through Ohio Department of Developmental Disabilities				
Special Education - Grants for Infants and Families	H181A220024	84.181	112,785	112,785
Total Special Education - Grants for Infants and Families			112,785	112,785
Total U.S. Department of Education			112,785	152,158
ELECTION ASSISTANCE COMMISSION				
Passed Through Ohio Secretary of State				
Help America Vote Security Grants - Security & Accessibility	N/A	90.404	-	8,275
Total Election Assistance Commission			-	8,275
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Ohio Department of Job and Family Services				
Title IV-E Kinship Navigator Program	G-2425-11-6180	93.471	-	3,094
Title IV-E Prevention Program	G-2425-11-6180	93.472	-	42,033
Passed through Ohio Department of Children and Youth				
Title IV-E Prevention Program	G-2425-11-6180	93.472	-	(17,719)
			-	24,314
Passed through Ohio Department of Job and Family Services				
Promoting Safe and Stable Families	G-2425-11-6180	93.556	-	6,245
Promoting Safe and Stable Families	G-2425-11-6179	93.556	-	28,385
Passed through Ohio Department of Children and Youth				
Promoting Safe and Stable Families	G-2425-11-6180	93.556	-	29,370
			-	64,000

MUSKINGUM COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Pass Through To Subrecipients	Total Federal Expenditures
Passed through Ohio Department of Job and Family Services				
Temporary Assistance for Needy Families	G-2425-11-6179	93.558	180,612	2,765,906
Temporary Assistance for Needy Families	G-2425-11-6180	93.558	-	(500)
			180,612	2,765,406
Child Support Enforcement	G-2425-11-6179	93.563	-	2,185,195
Child Care and Development Fund (CCDF) Cluster				
Passed through Ohio Department of Job and Family Services				
Child Care and Development Block Grant	G-2425-11-6179	93.575	-	91,099
Passed through Ohio Department of Children and Youth				
Child Care and Development Block Grant	G-2425-11-6179	93.575	-	68,707
Total Child Care and Development (CCDF) Cluster			-	159,806
Passed through Ohio Department of Job and Family Services				
Stephanie Tubbs Jones Child Welfare Services Program	G-2425-11-6179	93.645	-	3,424
Passed through Ohio Department of Children and Youth				
Stephanie Tubbs Jones Child Welfare Services Program	G-2425-11-6180	93.645	-	64,853
			-	68,277
Passed through Ohio Department of Job and Family Services				
Foster Care - Title IV-E	G-2425-11-6180	93.658	-	1,246,880
Passed through Ohio Department of Children and Youth				
Foster Care - Title IV-E	G-2425-11-6180	93.658	-	87,723
			-	1,334,603
Passed through Ohio Department of Job and Family Services				
Adoption Assistance	G-2425-11-6180	93.659	-	669,791
Passed through Ohio Department of Children and Youth				
Adoption Assistance	G-2425-11-6180	93.659	-	194,754
			-	864,545
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant	N/A	93.667	-	51,635
Passed through Ohio Department of Job and Family Services				
Social Services Block Grant	G-2425-11-6179	93.667	-	295,213
Total Social Services Block Grant			-	346,848
Chafee Foster Care Independence Program	G-2425-11-6180	93.674	-	17,648
Passed through Ohio Department of Children and Youth				
Chafee Foster Care Independence Program	G-2425-11-6180	93.674	-	17,474
			-	35,122
Passed through Ohio Department of Job and Family Services				
Elder Abuse Prevention Intervention Program	G-2425-11-6179	93.747	-	20,378
Children's Health Insurance Program	G-2425-11-6179	93.767	-	24,273
Medicaid Cluster				
Medical Assistance Program	G-2425-11-6179	93.778	-	2,197,101
Medical Assistance Program	G-2425-11-6180	93.778	-	10,504
Total Medicaid Cluster			-	2,207,605
Total U.S. Department of Health and Human Services			180,612	10,103,466
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
Emergency Management Performance Grants	EMC-2021-EP-00002	97.042	-	39,523
Emergency Management Performance Grants	EMC-2022-EP-00006	97.042	-	61,336
Total Emergency Management Performance Grants			-	100,859
Homeland Security Grant Program	EMW-2019-SS-00024-S01	97.067	-	4,689
Homeland Security Grant Program	EMW-2020-SS-00037-S01	97.067	-	11,585
Homeland Security Grant Program	EMW-2021-SS-00004-S01	97.067	-	22,396
Homeland Security Grant Program	EMW-2020-SS-00037-S01	97.067	-	121,005
Homeland Security Grant Program	EMW-2021-SS-00004-S01	97.067	-	30,719
Homeland Security Grant Program	EMW-2023-SS-0024	97.067	-	9,780
Total Homeland Security Grant Program			-	200,174
Total U.S. Department of Homeland Security			-	301,033
Total Expenditures of Federal Awards			\$ 293,397	\$ 23,213,445

The Notes to the Schedule of Expenditures of Federal Awards are an integral part of the Schedule.

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MUSKINGUM COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR § 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Muskingum County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services and Ohio Department of Developmental Disabilities to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2024, the County made allowable transfers of \$349,116 from the Social Services Block Grant (SSBG) (AL #93.667) program to the Temporary Assistance for Needy Families (TANF) (AL #93.558) program. The Schedule shows the County spent approximately \$644,329 on the SSBG program. The amount reported for the SSBG program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the SSBG program during fiscal year 2024 and the amount transferred to the TANF program.

Social Services Block Grant	\$644,329
Transfer to Temporary Assistance for Needy Families	<u>(349,116)</u>
Total Social Services Block Grant	<u>\$295,213</u>

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2025. We noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Keith Faber", is positioned above the printed name.

Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2025

OHIO AUDITOR OF STATE KEITH FABER

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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Muskingum County's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Muskingum County's major federal programs for the year ended December 31, 2024. Muskingum County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Muskingum County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Muskingum County (County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2025. Our opinion also explained that the County adopted Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 30, 2025. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 15, 2025

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MUSKINGUM COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • Supplemental Nutrition Assistance Program (SNAP) Cluster, AL # 10.561 • COVID-19 Coronavirus State and Local Fiscal Recovery Funds, AL # 21.027 • Congressionally Mandated Projects, AL # 66.202 • Adoption Assistance, AL # 93.659 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

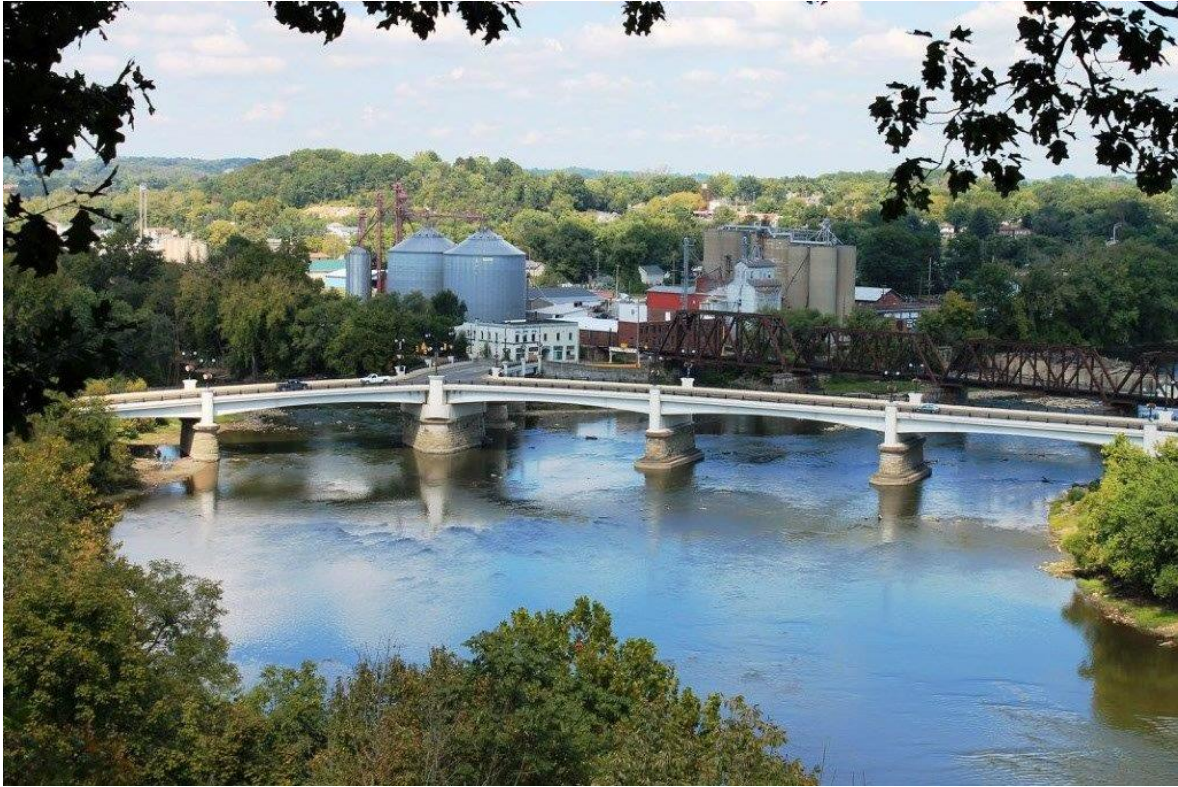
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Muskingum County, Ohio



Annual Comprehensive Financial Report For the Year Ended December 31, 2024

From Cover:

The Y Bridge in Zanesville, Ohio, is a historic Y-shaped bridge at the confluence of the Muskingum and Licking Rivers. The Y Bridge was first constructed in 1814 and the fifth and current version of the Bridge opened in 1984. It is one of the few bridges in the world where you can go the middle of the bridge and turn left. Due to this, the Y Bridge has received worldwide attention.

References:

<https://www.muskingumcountyoh.gov/>

<https://www.visitzanesville.com/Explore/Destinations/326/Y-Bridge-Overlook/>

Muskingum County, Ohio

**Annual Comprehensive
Financial Report**

For the Year Ended December 31, 2024

Debra J. Nye*

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office

*Debra J. Nye retired effective 04/30/2025.

Tina M. Huebner was appointed as Muskingum County Auditor on 05/07/2025.



Debra J. Nye*
Muskingum County Auditor
Office of the County Auditor

Chief Deputy

Tina Huebner*

Real Property Division

Caitlin Tacker, Real Estate Office Manager

Jennifer Bell

Ashlee King

Katie Settles

Jodi Wilson

Appraisal Division

Brent Huffman

Aaron Mills

Matthew White

Geographic Information System

Andrew Roberts

Juliana Daggett

Jacob Smelker

Fiscal Service Division

Stephanie Spencer, Chief Administrator

Katie Crabtree

Brenda Ellis

Nichole Gibson

Kim Melvin

Jennifer Wilson

Inspector of Weights and Measures

Collin Babcock

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 30, 2025

To: The Citizens of Muskingum County
The Board of County Commissioners:
Honorable Cynthia S. Cameron, President
Honorable Melissa J. Bell, Member
Honorable Mollie S. Crooks, Member

We are pleased to issue the Annual Comprehensive Financial Report of Muskingum County, Ohio, for the year ended December 31, 2024. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117.38 Ohio Revised Code, which requires that unaudited general purpose external financial statements be submitted to the State Auditor's Office annually within 150 days after the close of the year. The report includes the basic financial statements which provide an overview of the County's financial position and the results of financial operations. This is the thirty-fifth consecutive Annual Comprehensive Financial Report issued by the Auditor's office.

Legal Requirements

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

Assumption of Responsibility

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 it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Internal Controls

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

Fund Accounting

The County utilizes a fully automated accounting system as well as automated systems for control of capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable. The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing set of accounts. The basis of accounting and the various funds utilized by the County are fully described in Note 2 to the Basic Financial Statements.

As a recipient of federal funds, the County has a responsibility to see that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. The County's day-to-day accounting and budgetary records are maintained on a basis other than one that is in compliance with generally accepted accounting principles (GAAP).

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2024, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. Muskingum County's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE GOVERNMENT

Basic Information

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the county seat. The County includes 673 square miles and has a population of 86,410 based on the 2020 Census. The population of the City of Zanesville is 24,765.

For financial purposes, the County includes all funds, departments, boards, and agencies making up Muskingum County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and Governmental Accounting Standards Board (GASB) Statement No. 39 "Determining Whether Certain Organizations are Component Units", and Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Law Library Resources Board, and all departments and activities that are directly operated by the elected officials.

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

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

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

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

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

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains a County Court District. The Prosecuting Attorney is designated by Ohio law as the Chief Legal Counsel for all County offices, boards and agencies, including the Board of County Commissioners, the Auditor, Treasurer, and all townships and local school districts. In addition, the Prosecuting Attorney is a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court. When the Court of Appeals holds sessions within the County, the Clerk of Courts also serves as Clerk of Courts of the Court of Appeals. The office of Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County Jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Courts, the Sheriff is in charge of the preparations and service of documents. The County also contracts with the City of Zanesville and several other municipalities in the County to house prisoners.

The County employed 810 people at the close of 2024, who provided the County's citizens with a wide range of services including human and social services; health and community assistance related services; civil and criminal justice system services; road and bridge maintenance; water and sewer utility services; and other general and administrative support services.

Budgetary Controls

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Appropriations are adopted at the object level within a department, program, and fund which is the legal level of control. Purchase orders are only approved when there are sufficient appropriations available. A computerized budgetary system allows the County Auditor's Office to determine the status of the department's appropriations before authorizing additional purchases from a particular account. The County began utilizing the BS&A software for the budgetary system in 2019.

Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

ASSESSING ECONOMIC CONDITION

Local Economy

The County is located in east central Ohio, approximately 60 miles east of the City of Columbus. The County enjoys the benefits of urbanization while offering a rural atmosphere and a variety of lifestyles for its inhabitants. Residents of the County are served by a County-wide library system, seven school districts, Muskingum University, Zane State College, and the Zanesville Branch of Ohio University.

The Zanesville Art Center maintains a library of fine arts materials and features classes and exhibitions. The Zane Grey Museum, the John and Annie Glenn Museum, Zanesville's Secrest Auditorium, and two stadiums located in the City also contribute to the County's cultural facilities. Two municipal park systems and four State recreational areas contribute to the County's recreational opportunities.

Excellent medical care is available through Genesis Healthcare System located conveniently on one campus. Genesis Healthcare System also provides services such as a home health and hospice agency, multiple pharmacy locations, and several outpatient clinics.

The County is provided with banking and financial services by seven commercial banks and savings and loan associations. The County is serviced by one daily newspaper, multiple online news outlets, and is within the broadcast area of five television stations and several AM and FM radio stations. Cable television is available to many residents and offers government, education, community access, and entertainment channels.

Muskingum County continued to see strong business development and expansion in 2024. The County has focused on proven economic development strategies to attract new companies while supporting the growth of existing businesses. A pro-business attitude continues to shape how the County works with companies.

Muskingum County remains a strategic choice for manufacturing, distribution, and warehousing companies due to its strong logistical position with direct interstate, rail, and air access. Interstate 70 runs through the heart of the County, offering a direct route along one of the nation's key east-west corridors. Several other major highways nearby add to its logistical advantages.

Muskingum County has five business parks with significant development potential. Four of these are publicly owned by the Zanesville-Muskingum County Port Authority (ZMCPA), allowing land to be purchased or leased at competitive rates.

The National Road Business Park is recognized as one of the top industrial sites in Ohio through the Site Ohio authentication program. Marker Development broke ground in October 2024 on a 206,000 square foot speculative building within the park. This project, which is expected to be completed by early summer 2025, will provide a turnkey solution for incoming businesses. A Joint Economic Development District (JEDD) created at the park is already generating new revenue for the Port Authority, the City of Zanesville, Muskingum County, and Perry Township. Those funds are being reinvested into future development projects.

Eastpointe Business Park is continuing to move closer to full capacity. Eastpointe is home to several employers including Dollar General, Bimbo Bakery, the Bilco Company, New Avon, Halliburton Energy Services, and AMG Vanadium. ZMCPA is now the sole owner and operator of the Eastpointe rail transfer facility, served by Ohio Central Rail. In 2024, ZMCPA engaged an environmental engineering firm to study expansion options in response to increased demand for rail spur service.

The Airport Business Park offers access to both ground and air transportation. Located next to Zanesville Municipal Airport and just three miles from Interstate 70, the park has attracted manufacturers and distributors. Current tenants include 5B's, Bimbo Bakery, Plaskolite, Wayne Manufacturing, SEOIL USA, Bob Summerall Tire/Bank-Ag, and White Castle Systems. In 2024, Plaskolite announced an \$11.9 million expansion, backed by a State tax credit, that will boost output by 85 percent and create 38 new jobs.

Northpointe Business Park, a mixed-use development in north Zanesville, is zoned for commercial, office, and industrial growth, with more than 50 acres available. It offers direct access to Northpointe Drive, which connects Zanesville to Dresden via State Route 16. Most recent development occurred when Patriot Companies invested over \$1 million, adding five new full-time jobs and retaining 23 full-time jobs. Other tenants include Barnes Advertising, Spectrum, FedEx, AgPro, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, Ohio Textile Service, Saunders Machine Works, and Flow Liner.

The East Central Ohio Business Park (ECO Park) in Frazeyburg has continued to attract investment. Ridge Corporation has invested \$8.8 million, creating 80 new full-time jobs and retaining 120 existing positions. The ECO park is also home to Fanatics Fulfillment Center and Kendrick Construction.

In 2024, ZMCPA expanded its focus to include housing. A housing study was funded in partnership with Muskingum Growth Partnership and local banks to better understand the County's current and future housing needs. Two new workforce housing developments, Munson Crossing and Zane Commons, broke ground in Zanesville, representing over \$27 million in investment from Woda Cooper Companies. Both housing developments were complete in 2025. The ZMCPA is working on two additional workforce housing developments.

Other housing projects are also underway including Leasure Farms, a 70-acre site on Zanesville's north side, which includes townhomes, condos, and single-family homes and Northpointe Village, a new condo development in a wooded setting near town. ZMCPA is also working with a developer interested in a 50-acre Port-owned site for a mixed housing project.

In partnership with the City of Zanesville, ZMCPA pursued Appalachian Community Grant funding. In May 2024, it was announced that the City would receive nearly \$6.5 million for a downtown streetscape project and renovations to Secrest Auditorium. These projects are expected to deliver lasting economic and cultural benefits.

Several projects outside of the business parks also moved forward in 2024. White Machine expanded its Zanesville facility by 41,000 square feet with a \$2 million investment. Precision Welding & Installation LLC invested \$600,000 to create 10 new jobs and retain 6 full-time jobs. Phillips Meat Processing added 8 jobs and retained 23 full-time jobs with a \$700,000 upgrade. A.J. Enterprise LLC created 4 new jobs and retained 22 full-time jobs through a \$190,000 investment. Seventeen Services LLC added 2 new jobs and retained 7 full-time jobs with a \$348,000 equipment upgrade. Beagle Hill Services LLC is investing \$116,757 to add 2 new jobs and retain 9 full-time jobs.

In 2024, the Muskingum County Engineer's Office resurfaced 20 miles of County roads with support from the Ohio Public Works Commission and the Muskingum County Commissioners. The Commissioners also funded the resurfacing of a key section of North Pointe Road, an important corridor connecting the City of Zanesville to northern Muskingum County. Additional roads improved, included Creamery Road, Cutler Lake Road, Darlington Drive, Dillon School Drive, Dresden Road, Fairview Road, Hopewell National Road, Lutz Lane, Old River Road, Old Wheeling Road, and Zane Grey Road. Several bridges were replaced as part of ongoing efforts to maintain and modernize the County's highway infrastructure. Bridges on Adams Lane, Piper Road, and Schoolhouse Road were replaced using federal funds, requiring no local match. County crews also completed nine bridge replacements through force account, including structures on Clay Pike, Fawn Drive, Millers Lane, North Pike, Okey Road, Peters Creek Road, two on Sugargrove Road, and one on White Eyes Road.

Muskingum County continues to expand water and sewer services to support residential growth and economic development. In 2024, the County completed two major water projects. The Norfield Road–Arch Hill Road project now provides service to approximately 50 homes in Salem and Perry townships. The Virginia Ridge–Irish Ridge Road project serves a large area in Brush Creek and Harrison townships, reaching about 250 homes and establishing an emergency connection to the Village of Philo. County water crews also completed waterlines along Ferrell Road and Hoop Pole Road during the year.

A new waterline was also constructed in 2024 to serve a planned RV park operated by The Wilds. In addition, the County partnered with the Ohio Department of Natural Resources (ODNR), the County completed a waterline extension to the ODNR facility on Memory Road via State Route 666. ODNR funded the project, and ownership of the completed line will transfer to the County. Currently, the Muskingum County Water Department serves nearly 10,000 customers, including the Village of Roseville.

The County also finalized an agreement with the Maysville Regional Water District to become its sole water provider. Construction is underway on a transmission line connecting the County's Muskingum River system to the Maysville system near the intersection of Greenhouse Road and Maysville Pike. The project includes a pump station at County Road 6A and State Route 555, along with a storage tank on Granger Hill Road. Once completed in fall 2025, the system will deliver up to 700,000 gallons of water per day.

Preparations are underway for additional waterline extensions along Claysville Road in Rich Hill Township and in the Norwich Valley–Pidcock Road area, each expected to serve approximately 30 homes. The County and the City of Zanesville are working to finalize a contract allowing the County to purchase water from the City on an as-needed basis, with approval anticipated in early 2025.

Significant investment has also been made in the County's sanitary sewer infrastructure. In 2024, work was completed on a lift station and force main to serve Dillon State Park. This project was fully funded by ODNR. Construction also began on the Weber Force Main project, which will expand sewer capacity in eastern Muskingum County, including the National Road Business Park with completion expected in 2025. Work also began on the Licking View Sanitary Sewer project, which will bring service to roughly 115 homes and several

businesses upon its expected completion in late 2025 or early 2026. Additional upgrades continue throughout the system, including the replacement of failing sewer lines in the Maysville area.

Population growth is a major indicator of economic activity. According to the latest census report, the County's population grew by .39 percent from prior census to most current census. Although it is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's economic growth.

The total labor force in the County had an annual average of 39,457 during 2024, decreasing by 483 from the 2023 annual average. At 4.9 percent, the 2024 unemployment rate for the County was higher than the State of Ohio at 4.3 percent and higher than the national rate of 4.3 percent. The 2024 unemployment rate for the County increased by 1.10 percent from 2023. Page S-47 in the Statistical Section of this report reflects the unemployment rates of the County over the past 10 years.

Long-Term Financial Planning and Financial Policies

Local elected officials recognize that a vibrant and growing business community will improve the area's quality of life. Although the economic activity in our County continues to expand, there is a need to exercise fiscal restraint in County spending patterns due to factors external to the County. The Ohio Legislature continues to limit funding to local governments, including the County. Therefore, the County cannot assume that future local government funding by the State will continue at present levels.

The County has implemented some new procedures to better manage the issuance of debt. These procedures include the securing of a revenue source for the retirement of the debt when it is issued as well as the periodic review of existing debt for the possibility of refinancing and/or refunding. This will establish a higher level of debt control which has already resulted in a considerable amount of savings for the County. We expect this endeavor to continue to be a valuable cost saving measure for the County.

The County has also implemented a fleet vehicle policy whereby the fleet manager will rotate vehicles out of service when their age or mileage makes them ineffective. The policy allows for the purchase of a limited number of new vehicles each year. An inventory of available vehicles within the fleet is maintained so that existing vehicles can be transferred to various departments when they are needed.

Major Initiatives

Muskingum County is currently working to increase the available supply of water for County residents. This includes working toward additional wells at its current well field, looking for additional locations that could be future well field sites, and increasing capacity at the existing water treatment plant. The County hopes to add about 2 million gallons per day capacity to the existing water supply. The County is also looking at ways to extend public water and increase water capacity availability to residents in both the Dresden area and the Fazeysburg area. These projects may require new well fields and treatment facilities. The sewer department will continue to work toward the elimination of the old variable grade sewer systems primarily located in the Maysville and South Zanesville area.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This was the thirty-fourth consecutive year that the County has achieved this prestigious award.

To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The publication of this Annual Comprehensive Financial Report, which includes the reporting model as promulgated by GASB Statement No. 35, represents an important achievement in the ability of the County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management, and reporting capabilities. The report is the result of the professionalism and cooperation within Muskingum County government and would not have been achieved without the efforts of all the County elected officials, offices, and departments.

I sincerely appreciate the dedicated staff of the Muskingum County Auditor's office for their unwavering commitment and hard work. Their diligence plays a vital role in upholding financial transparency and excellence.

With much appreciation, I sincerely thank Debra Nye for her 15 years of leadership as County Auditor and nearly 45 years of dedicated service in local government. Her unwavering commitment, guidance, and mentorship have left a lasting impact on our community. As I stepped into this role on May 7, 2025, I am honored to carry forward the strong foundation she has built and uphold her legacy of excellence.

Most importantly, I am grateful to the citizens of Muskingum County for their trust and support, which inspire continued improvements in financial reporting to meet the high standards they expect and deserve.

Respectfully submitted,



Tina M. Huebner
Muskingum County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Muskingum County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials

December 31, 2024

Board of Commissioners

Cynthia S. Cameron
Melissa J. Bell
Mollie S. Crooks

County Auditor

Debra J. Nye*

County Treasurer

Todd A. Hixson

County Recorder

Cynthia R. Rodgers

County Engineer

Mark J. Eichler

Court of Common Pleas - General

Gerald V. Anderson II
Kelly J. Cottrill

Court of Common Pleas - Domestic Relations

Maria N. Kalis

County Court

D. Scott Rankin
Jay F. Vinsel

Clerk of Courts

Wendy L. Sowers

County Coroner

Dr. Seth J. Vinsel

County Prosecutor

Ronald L. Welch

County Sheriff

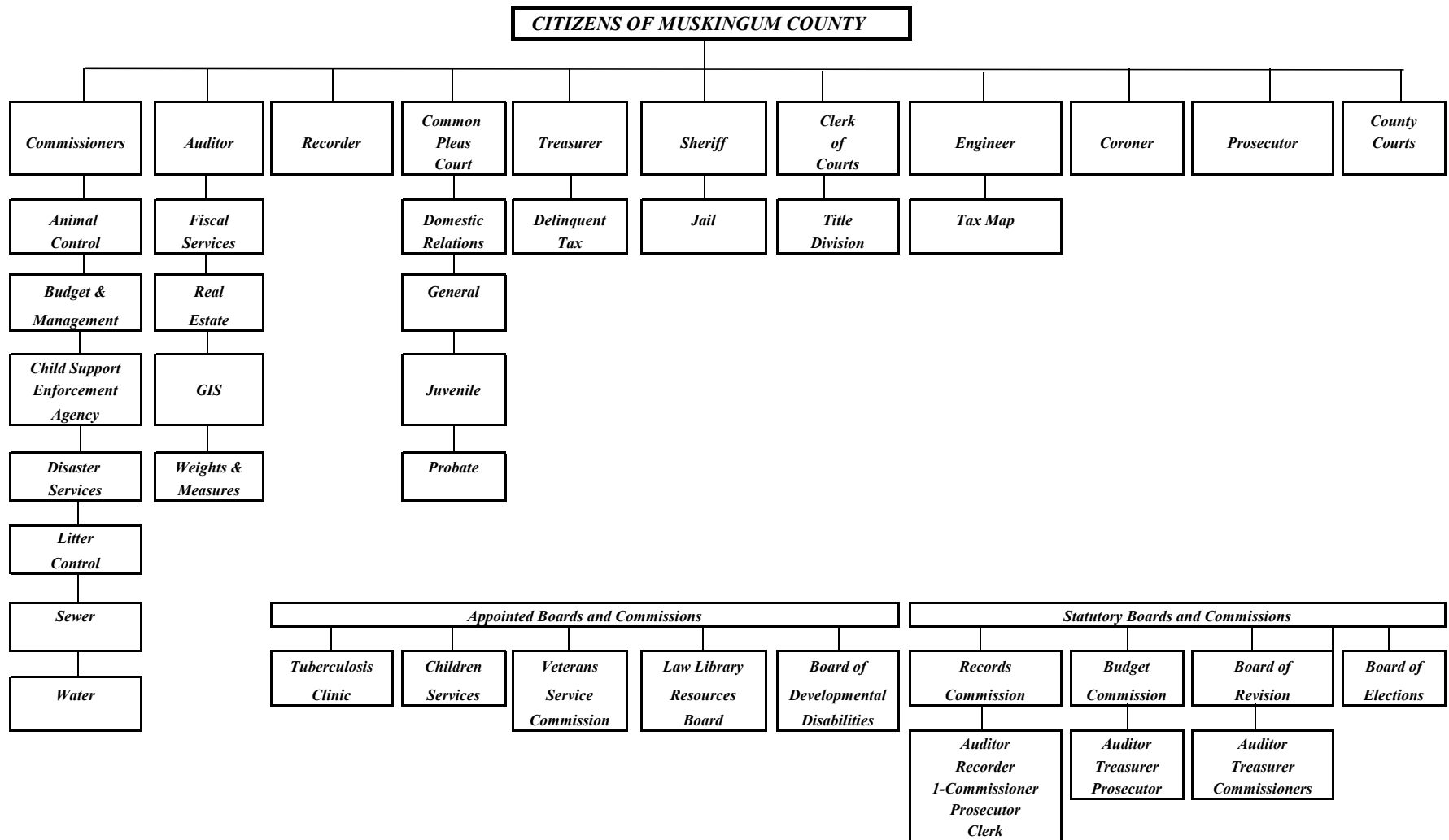
Matthew J. Lutz

Court of Common Pleas - Probate and Juvenile

Eric D. Martin

*Debra J. Nye retired effective 04/30/2025. Tina M. Huebner was appointed as Muskingum County Auditor on 05/07/2025.

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Starlight School Levy Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the

design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and Schedules of Net Pension and Other Post-employment Benefit Liabilities and Pension and Other Post-employment Benefit Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information

and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2025

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, notes to the basic financial statements, and required supplementary information to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2024 are as follows:

- The assets and deferred outflows of resources of Muskingum County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2024, by \$286,553,809 (net position). Of this amount, \$17,701,774 represents unrestricted net position that may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$20,527,782 from the total net position at the beginning of the year.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance in the amount of \$110,652,737, an increase of \$42,250,199 from the prior year. Of this amount, \$2,200,839 is nonspendable, \$71,950,270 is restricted, \$713,023 is committed, \$8,869,012 is assigned, and \$26,919,593 is unassigned and available for spending on behalf of its citizens, as defined in Government Accounting Standards Board Statement (GASB) No. 54.
- At the end of the current year, unassigned fund balance for the General Fund was \$27,329,597, which represents 63 percent of total General Fund expenditures.
- Net pension liability and net OPEB liability decreased \$11,995,846 and \$1,486,342, respectively, from the prior year.

Using This Annual Financial Report

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 or as an entire operating entity. The statements then proceed to provide an increased detailed look at specific financial conditions. The *Statement of Net Position* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

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

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
Unaudited

Government-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

While these documents contain information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2024?" The Statement of Net Position and the Statement of Activities answer this question.

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

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

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

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

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

Discretely Presented Component Units - The County's financial statements include financial data of the Muskingum County Land Reutilization Corporation (Land Bank). This component unit is described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names.

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 statements provide detailed information about the County's major funds.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2024 Unaudited

Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to its residents. The County's major governmental funds are the General Fund, Starlight School Levy Special Revenue Fund, and the Jail Construction Capital Projects Fund.

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

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

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

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County's two self-insurance funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also for the run-out claims and liabilities relating to the County's retrospective workers' compensation program which ended in 2014.

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

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

Other Information - In addition to the basic financial statements, the accompanying notes, and the required supplementary information, this report also presents combining and individual fund statements and schedules.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2024 Unaudited

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2024, compared to 2023:

Table 1 Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$206,906,880	\$131,764,337	\$8,995,580	\$8,103,468	\$215,902,460	\$139,867,805
Noncurrent Assets:						
Net Pension/OPEB Assets	2,486,536	442,657	74,934	11,481	2,561,470	454,138
Capital Assets, Net	157,078,466	145,923,768	96,474,283	93,554,598	253,552,749	239,478,366
<i>Total Assets</i>	<i>366,471,882</i>	<i>278,130,762</i>	<i>105,544,797</i>	<i>101,669,547</i>	<i>472,016,679</i>	<i>379,800,309</i>
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	5,435	7,931	71,733	124,181	77,168	132,112
Pension	18,837,013	29,199,962	578,994	899,172	19,416,007	30,099,134
OPEB	1,814,391	4,331,600	55,687	133,583	1,870,078	4,465,183
Asset Retirement Obligation	0	0	472,713	500,544	472,713	500,544
<i>Total Deferred Outflows</i>	<i>20,656,839</i>	<i>33,539,493</i>	<i>1,179,127</i>	<i>1,657,480</i>	<i>21,835,966</i>	<i>35,196,973</i>
Liabilities						
Current and Other						
Liabilities	41,904,600	11,572,289	900,616	1,341,996	42,805,216	12,914,285
Long-Term Liabilities:						
Due Within One Year	6,085,452	2,882,833	2,181,130	2,379,577	8,266,582	5,262,410
Due in More than One Year:						
Net Pension Liability	58,742,590	70,382,889	1,796,787	2,152,334	60,539,377	72,535,223
Net OPEB Liability	0	1,441,753	0	44,589	0	1,486,342
Other Amounts	46,388,665	7,198,122	23,160,030	22,752,151	69,548,695	29,950,273
<i>Total Liabilities</i>	<i>153,121,307</i>	<i>93,477,886</i>	<i>28,038,563</i>	<i>28,670,647</i>	<i>181,159,870</i>	<i>122,148,533</i>
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	2,735	3,419	2,021	2,425	4,756	5,844
Property Taxes/Payments						
in Lieu of Taxes	22,559,970	19,646,425	0	0	22,559,970	19,646,425
Leases	189,870	253,434	202,772	223,668	392,642	477,102
Pension	1,942,152	387,319	52,840	4,492	1,994,992	391,811
OPEB	1,152,173	536,563	34,433	14,707	1,186,606	551,270
<i>Total Deferred Inflows</i>	<i>25,846,900</i>	<i>20,827,160</i>	<i>292,066</i>	<i>245,292</i>	<i>26,138,966</i>	<i>21,072,452</i>
Net Position						
Net Investment in Capital Assets	151,110,876	140,851,791	72,765,117	69,279,457	223,875,993	210,131,248
Restricted	44,901,108	42,284,235	74,934	11,481	44,976,042	42,295,716
Unrestricted	12,148,530	14,229,183	5,553,244	5,120,150	17,701,774	19,349,333
<i>Total Net Position</i>	<i>\$208,160,514</i>	<i>\$197,365,209</i>	<i>\$78,393,295</i>	<i>\$74,411,088</i>	<i>\$286,553,809</i>	<i>\$271,776,297</i>

New Accounting Pronouncements/Adjustments

For 2024, the County implemented GASB Statement No. 101, *Compensated Absences* resulting in an additional \$5,381,567 in compensated absences payable being reported in governmental activities at the beginning of the year and \$368,703 in business-type activities at the beginning of the year. This change impacted the restricted and unrestricted net position by the same amounts. (See Note 3). Under GASB 100, *Accounting Changes and Error Corrections*, this change is considered a change in accounting

Muskingum County, Ohio
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principle, and the effects of this restatement have been reflected in the 2024 column. GASB 100 does not require MD&A information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle.

The net pension liability is one of the largest liabilities reported by the County at December 31, 2024. 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 share the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement system may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$286,553,809 (\$208,160,514 in governmental activities and \$78,393,295 in business-type activities) as of December 31, 2024.

During 2024, total assets of the County increased \$92,216,370 from the prior year. This increase is attributed mainly to governmental activities. During 2024, cash and cash equivalents increased \$73.4 million. This increase is primarily due to the County issuing \$35 million in capital facilities improvement general obligation bonds and \$34 million in capital facilities improvement general obligation bond anticipation notes for the engineering, design, and construction of a new County jail. At December 31, 2024, the County had \$35 million in unspent general obligation bonds and \$34 million in unspent general obligation bond anticipation notes. In addition to the increase in cash and cash equivalents, capital assets increased \$11.2 million. This increase is attributable to the County investing over \$3.8 million in infrastructure improvements associated with the Gaysport, Clay Pike, Lower Kroft, Darlington Road, Adams Lane, Piper Road, and Schoolhouse Road bridge replacement projects. In addition, to infrastructure improvements the County purchased a building for the County engineer's department for

Muskingum County, Ohio
Management's Discussion and Analysis
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approximately \$2.2 million, completed over \$1 million in heating and cooling improvements to the Children Services Avondale Youth Center, and invested over \$2.7 million in engineering and design services for the construction of the new County jail. During 2024, the net pension/OPEB asset increased \$2 million. This increase is outside the control of local government because changes in benefits, contribution rates, and return on investments affect the balance of the pension/OPEB assets and pension/OPEB liabilities.

The significant decrease in deferred outflows of resources is largely due to the combined totals of reported pension and OPEB amounts pursuant to GASB Statement Numbers 68 and 75.

Total liabilities increased \$59,011,337 from the prior year. The increase is attributed mainly to governmental activities. The largest components of this increase are the increase in current and other liabilities in the amount of \$30,332,311 and long-term liabilities other than pension and OPEB in the amount of \$42,393,162. The increase in current and other liabilities is primarily due to the County issuing \$34 million in capital facilities improvement general obligation bond anticipation notes. The increase in long-term liabilities other than pension and OPEB is primarily due to the County issuing \$35 million in capital facilities improvement general obligation bonds. The capital facilities improvement general obligation bond anticipation notes and bonds were issued for the purpose of engineering, design, and construction of a new County jail. In addition, the County also issued OPWC and State Infrastructure Bank Loans in the amounts of \$524,479 and \$86,468, respectively. The increase in long-term liabilities other than pension and OPEB was offset by a decrease in net pension/OPEB liabilities in the amount of \$13,082,052. As mentioned above, the County has no control over the increase or decrease in pension/OPEB assets and pension/OPEB liabilities. The net pension liabilities represent the County's proportionate share of the OPERS traditional plan's and STRS plan's unfunded benefits. Different factors, including changes in pension benefits, contribution rates, and return on investments affect the balance of the total pension liability.

By far, the largest portion of the County's net position (78 percent) is reflected in net investment in capital assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. This category of net position increased by \$13,744,745 with the largest change shown in governmental activities.

An additional portion of the County's net position, \$44,976,042 or 16 percent, represents resources that are subject to restrictions on how they can be used. This category of net position increased by \$2,680,326. The majority of this increase in restricted net position is associated with increases in expenses in pension/OPEB. In 2024, net position restricted for pension/OPEB increased \$2,107,332.

Unrestricted net position of \$17,701,774 comprises the remaining portion of total net position. In cases where this number is positive, this amount can be used to meet the County's ongoing obligations to citizens and creditors. Unrestricted net position decreased from the prior year in the amount of \$1,647,559 and is the direct result of an increase in the net pension/OPEB asset.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers additional details regarding the results of activities for 2024 and 2023.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues						
Charges for Services	\$14,613,258	\$14,082,525	\$10,710,921	\$10,332,116	\$25,324,179	\$24,414,641
Operating Grants, Contributions, and Interest	39,695,332	33,774,012	0	0	39,695,332	33,774,012
Capital Grants and Contributions	6,161,896	7,398,063	4,120,409	2,524,132	10,282,305	9,922,195
Total Program Revenues	60,470,486	55,254,600	14,831,330	12,856,248	75,301,816	68,110,848
General Revenues						
Property, Lodging, and Permissive						
Motor Vehicle License Taxes	21,412,583	16,168,006	0	0	21,412,583	16,168,006
Permissive Sales Taxes	24,984,900	25,802,714	0	0	24,984,900	25,802,714
Intergovernmental	2,928,410	3,368,219	0	0	2,928,410	3,368,219
Investment Earnings/Interest	5,519,835	5,249,252	5,059	5,882	5,524,894	5,255,134
Payments in Lieu of Taxes	382,924	231,007	0	0	382,924	231,007
Other	1,615,287	1,507,832	72,492	89,069	1,687,779	1,596,901
Total General Revenues	56,843,939	52,327,030	77,551	94,951	56,921,490	52,421,981
Total Revenues	117,314,425	107,581,630	14,908,881	12,951,199	132,223,306	120,532,829
Program Expenses						
General Government:						
Legislative and Executive	13,735,315	13,081,296	0	0	13,735,315	13,081,296
Judicial	10,710,086	9,855,070	0	0	10,710,086	9,855,070
Public Safety	21,888,116	19,091,640	0	0	21,888,116	19,091,640
Public Works	14,338,945	12,543,241	0	0	14,338,945	12,543,241
Health	3,416,931	3,222,233	0	0	3,416,931	3,222,233
Human Services	36,439,255	34,336,505	0	0	36,439,255	34,336,505
Community and Economic						
Development	394,990	421,443	0	0	394,990	421,443
Interest	213,915	81,286	0	0	213,915	81,286
Sewer	0	0	5,451,552	5,216,127	5,451,552	5,216,127
Water	0	0	5,106,419	4,988,915	5,106,419	4,988,915
Total Expenses	101,137,553	92,632,714	10,557,971	10,205,042	111,695,524	102,837,756
Change in Net Position	16,176,872	14,948,916	4,350,910	2,746,157	20,527,782	17,695,073
Net Position Beginning of Year as Previously Reported	197,365,209	182,416,293	74,411,088	71,664,931	271,776,297	254,081,224
Adjusted -Change in Accounting Principle	(5,381,567)	0	(368,703)	0	(5,750,270)	0
Adjusted Net Position Beginning of Year	191,983,642	182,416,293	74,042,385	71,664,931	266,026,027	254,081,224
Net Position End of Year	\$208,160,514	\$197,365,209	\$78,393,295	\$74,411,088	\$286,553,809	\$271,776,297

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New Accounting Pronouncements/Adjustments

The prior table reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 100 does not require MD&A information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The 2024 information does not reflect program expenses for this change in compensated absences payable. (See also explanation of new accounting pronouncements/restatements provided related to Net Position – Table 1 and explanation provided in Note 3).

Governmental Activities

Key elements in the increase in governmental activities net position are as follows.

The County's direct charges to users of governmental services made up \$14,613,258 or 12 percent of total governmental activities revenues and a four percent increase from 2023. These charges are for real estate transfers, deed and lease recordings, collection of property taxes, licenses and permits, fines and forfeitures related to judicial activity, fees from sheriff operations and commissary sales, permissive motor vehicle license taxes, rent, leases, and fees associated the various human service departments within the County. Operating grants, contributions, and interest were the largest program revenues, accounting for \$39,695,332 or 34 percent of total revenues for governmental activities. Operating grants, contributions, and interest primarily consist of State shared gasoline tax revenues, job and family services, department of development disabilities, and children services grants and subsidies.

For 2024, the County recognized additional operating and capital grants for the federal American Rescue Plan Act (ARPA) of 2021 funding. In 2023, the County presented ARPA unearned revenues in the amount of \$6,370,583, while in 2024 the County recognized \$578,264 in ARPA unearned revenues; therefore, \$5,792,319 was recognized in operating and capital grants revenue in 2024.

During 2024, capital grants and contributions primarily consisted of \$3.7 million from the Ohio Department of Transportation for the Gaysport, Clay Pike, Lower Kroft, Darlington Road, Adams Lane, Piper Road, and Schoolhouse Road bridge projects. In addition, the County received \$792,000 from the Ohio Public Works Commission for road resurfacing projects. During 2024 the County received \$900,000 in state and federal grants from the Ohio Department of Housing and Urban Development for heating and cooling improvements to the Avondale Youth Center. Permissive sales tax revenues accounted for \$24,984,900 of total governmental revenues and are the County's largest own source revenue. The increase in investment earnings/interest is a direct reflection of a higher rate on return on investments. Fluctuations in both permissive sales tax and investment earnings/interest revenue sources are in direct correlation with the local economy.

Total governmental activities program expenses significantly increased \$8,504,839. This significant increase is primarily due to an increase in sheriff services, road and bridge improvement and replacement costs, and human services operating costs associated with public assistance and children services programs. The largest expenses for the County are human services programs, which accounted for \$36,439,255 of total expenses for governmental activities. Human services is an area where the County is committed to offering these types of services and places importance on these programs through the public assistance, developmental disabilities, and children's services departments. Other major program expenses for governmental activities include public safety programs, which accounted for \$21,888,116 of total expenses, and public works programs, which accounted for \$14,338,945. The majority of public

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safety services represent services provided by the sheriff's department. Historically, the County spends approximately \$1,000,000 annually on road improvements throughout the County; therefore, the fluctuations in public works expenses is normally dependent upon Ohio Department of Transportation projects.

Business-Type Activities

The net position for business-type activities increased \$3,982,207 during 2024. Charges for services were the largest program revenue, accounting for \$10,710,921. Capital grants and contributions consist of tap-in fees from customers and grant funding for sewer and water projects. In 2024, the County received over \$1.2 million in capital grants from the Ohio Water Development Authority (OWDA) for the Licking View Sanitary Sewer Improvement project. In addition, the County received approximately \$476,000 in grant funding from the Ohio Department of Development for the Weber Force Main Project. During 2024, the Local Fiscal Recovery Fund reimbursed the Sewer and Water Enterprise Funds approximately \$1.7 million for costs associated with the Weber Force Main project, the Licking View Sanitary Sewer Improvement project, and the Norwich Valley – Pidcock Road water project.

During 2024, business-type expenses increased \$352,929 from the prior year. This increase was primarily due to an increase in contractual services in the amount of \$339,585. The County continues to work hard to maintain a consistent level of expenses in their utility operations.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2024 as compared to 2023. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, unrestricted interest earnings, and other revenues.

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2024	2024	2023	2023
General Government				
Legislative and Executive	\$13,735,315	\$6,443,028	\$13,081,296	\$6,841,216
Judicial	10,710,086	8,123,401	9,855,070	7,262,193
Public Safety	21,888,116	12,913,260	19,091,640	13,146,074
Public Works	14,338,945	(1,044,000)	12,543,241	(3,890,255)
Health	3,416,931	2,778,310	3,222,233	2,584,755
Human Services	36,439,255	10,962,555	34,336,505	10,947,977
Community and Economic Development	394,990	276,598	421,443	404,868
Interest	213,915	213,915	81,286	81,286
Total Expenses	<u>\$101,137,553</u>	<u>\$40,667,067</u>	<u>\$92,632,714</u>	<u>\$37,378,114</u>

Charges for services, operating and capital grants, contributions, and interest in the amount of \$60,470,486 or 60 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$40,667,067 in governmental expenses was funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, investment earnings/interest, and other revenues. The \$10,962,555 in net cost of services for human

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services indicates despite the support from State and federal resources the County relies on the taxpayers approved property tax levies for the developmental disabilities and children services programs. During 2024, public safety net cost of services of \$12,913,260 indicates that the County's general revenues are necessary for the operation of the sheriff's department due to insufficient program revenues for these operations. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for general operations of the sheriff's department. The net cost of \$6,443,028 in the legislative and executive and \$8,123,401 in the judicial programs represent activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, these programs rely on the general revenues of the County to support their activities. The net revenue in the public works is the result of capital contributions from other governments that were used for infrastructure.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information about the County's governmental funds begins on page 24.

Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

GASB Statement No. 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of resources reported in governmental funds. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2024, the County's governmental funds reported a combined ending fund balance of \$110,652,737, an increase of \$42,250,199 in comparison with the prior year. Of that total ending fund balance, \$2,200,839 is nonspendable, \$71,950,270 is restricted, \$713,023 is committed, \$8,869,012 is assigned, and \$26,919,593 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2024, unassigned fund balance was \$27,329,597, while total fund balance was \$37,862,519. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 63 percent of total General Fund expenditures, while total fund balance represents 87 percent of that same amount.

The General Fund realized an overall increase in revenues in the amount of \$2,426,771. The largest fluctuations can be found as increases in charges for services and investments earnings/interest revenue. Charges for services increased primarily due to an increase in Title IV-D reimbursements to the Prosecutor's office and Domestic Court and the Maximus cost allocation reimbursement from other departments to the General Fund. Investment earnings/interest increased as a direct reflection of the County of a higher rate of return on investments.

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General Fund expenditures in 2024 increased by \$5,384,147. The primary increases were in legislative and executive and public safety. The increase in legislative and executive expenses is due to the County commissioners purchasing a new building for the County engineer's department, the purchase of land for the new County jail, and courthouse elevator improvements. The increase in public safety is due to base and step salary increases within the sheriff's department.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2024, was \$4,289,058, a slight increase of \$129,610. During 2024, property tax revenues increased due to the County renewing the .75 mill operating levy that was reduced back in 2018. Despite the increase in property tax revenues, operating expenditures remain comparable to revenues; however, operating revenues ended slightly higher than expenditures at year-end.

The fund balance of the Jail Construction Capital Projects Fund at December 31, 2024, was \$39,910,251, an increase of \$35,166,467 from 2023. This increase is attributed to the County issuing \$35 million in capital facilities improvement general obligation bonds. The County also issued \$34 million in capital facilities improvement bond anticipation notes in 2024, which were recognized as equity in pooled cash and cash equivalents and notes payable. The bonds and notes were issued in December 2024 for the engineering, design, and construction of a new County jail.

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

As of December 31, 2024, net position for the County's enterprise funds was \$78,393,295. Of that total, \$5,553,244 represents unrestricted net position that is available for spending at the County's discretion. During 2024, revenues increased primarily due to an increase in the number of customers. In 2024, the County serviced 9,902 water customers and 5,458 sewer customers compared to 2023 where the County serviced 9,539 water customers and 5,427, sewer customers. Operating expenses increased slightly over the prior year. The slight increase was mainly due to an increase in contractual services.

As of December 31, 2024, unrestricted net position in the self-insurance programs was \$16,925,704, which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

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

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For the General Fund, permissive sales taxes receipts were \$4,349,649 higher than final estimates which are the result of a strong local economy and conservative estimates. Charges for services were \$1,397,258 higher than final estimates due to conservative real estate conveyance fee and court fee estimates. Intergovernmental revenues were \$686,576 higher than final estimates due to conservative estimates for public defender reimbursements, local government monies, and shared revenue from the East Pointe Joint Economic Development District. Investment earnings/interest was \$2,333,099 higher than final estimates which is the result of an increase in the yield on investments.

Legislative and executive and transfers-out actual expenditures were lower than final budgeted amounts by \$3,124,212 and \$6,443,997, respectively. Legislative and executive actual amounts were less than final budgeted amounts due to conservative estimates for planned commissioner projects, paving assistance on County road projects that was not allocated to the engineer's department, budgeted technology equipment that was not purchased, and conservative salary and benefit estimates within the prosecutor and maintenance departments. Transfers-out actual amounts were less than final budgeted amounts due to the County budgeting for debt transfers for the County jail that were not required during 2024 due to the timing of the debt issue. The County was conservative in the preparation of the 2024 budget as demonstrated by the ending unobligated fund balance being \$19,751,665 higher than final budgeted amounts.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2024, were \$253,552,749 (net of accumulated depreciation/amortization). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, intangible right to use equipment and subscription software, vehicles, and infrastructure. Total capital assets increased in the amount of \$14,074,383. This increase is the result of current year capitalizations and contributions exceeding current year depreciation/amortization and disposals. The County is committed to maintaining assets at an acceptable condition as to provide the best service possible for its citizens.

For governmental activities, major capital asset increases during 2024 were primarily due to infrastructure. During 2024, the County invested over \$3.8 million in capital asset additions associated with the Gaysport, Clay Pike, Lower Kroft, Darlington Road, Adams Lane, Piper Road, and Schoolhouse Road bridge replacement projects. In addition, the County purchased a new building for the County engineer's department in the amount of \$2.2 million, invested over \$1 million in Children Services Avondale Youth Center heating and cooling improvements, and spent over \$2.7 million in engineering and design services for the construction of a new County jail.

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For business-type activities, major capital asset increases during 2024 were primarily due to construction in progress in the amount of \$4,446,847. During 2024, the County invested over \$3 million in the Philo, Virginia Ridge, Irish Ridge watermain extension project, \$1.2 million in the Licking View Sanitary Sewer improvement project, and approximately \$754,000 in the Weber Force Main project. The remaining capital asset additions relate to various sanitary sewer and waterline extension projects throughout the County.

Table 4 provides a comparison of capital assets as of the end of 2024 and 2023. In addition, Note 10 (Capital Assets) provides capital asset activity during 2024.

Table 4
Capital Assets
(Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$7,237,714	\$6,721,914	\$212,844	\$212,844	\$7,450,558	\$6,934,758
Land Improvements	35,357,921	35,357,921	0	0	35,357,921	35,357,921
Construction in Progress	6,543,025	3,258,748	11,536,894	7,090,047	18,079,919	10,348,795
Land Improvements	1,906,844	1,785,222	0	0	1,906,844	1,785,222
Buildings	32,096,199	30,834,112	1,381,367	1,433,983	33,477,566	32,268,095
Machinery, Equipment, Furniture and Fixtures	3,571,937	2,890,327	691,202	743,931	4,263,139	3,634,258
Vehicles	4,414,340	3,789,479	1,001,384	886,139	5,415,724	4,675,618
Infrastructure	65,196,024	60,494,607	81,650,592	83,187,654	146,846,616	143,682,261
Intangible Right to Use - Equipment	10,405	1,955	0	0	10,405	1,955
Intangible Right to Use - Subscription Software	744,057	789,483	0	0	744,057	789,483
Total Capital Assets	\$157,078,466	\$145,923,768	\$96,474,283	\$93,554,598	\$253,552,749	\$239,478,366

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Long-Term Debt - As of December 31, 2024, the County had total debt outstanding in the amount of \$64,581,578; \$41,307,416 in governmental activities and \$23,274,162 in business-type activities. Table 5 outlines the long-term debt held by the County during 2024 and 2023.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	\$36,680,301	\$711,193	\$2,480,355	\$3,822,772	\$39,160,656	\$4,533,965
Special Assessment Debt	123,475	131,820	0	0	123,475	131,820
OWDA Loans	0	0	20,113,753	18,916,815	20,113,753	18,916,815
OPWC Loan	1,880,035	1,609,304	680,054	710,279	2,560,089	2,319,583
State Infrastructure Bank Loan	2,111,820	2,098,599	0	0	2,111,820	2,098,599
Lease Payable	10,405	1,955	0	0	10,405	1,955
Subscription Payable	501,380	753,109	0	0	501,380	753,109
Total Long-Term Debt	\$41,307,416	\$5,305,980	\$23,274,162	\$23,449,866	\$64,581,578	\$28,755,846

The significant increase in governmental activities long-term debt was primarily due to the County issuing \$35 million in capital facilities improvement general obligation bonds. The capital facilities general obligation bonds were issued for the purpose of engineering, designing, and constructing a new County jail. During 2024, the County also issued \$35,745 in OWDA home sewage treatment system loans which were fully paid in 2024, \$524,479 in OPWC loans for road resurfacing projects, and drew down an additional \$86,498 in State Infrastructure Bank loans for the close out on the Philo Bridge replacement project.

During 2024, the County issued \$3.7 million in OWDA loans associated with the Philo, Virginia Ridge, Irish Ridge watermain extension project and the Maysville Connection Phase 1, Granger Hill Tank project. The increase in OWDA loans was offset by current year principal payments.

In addition to the above debt, the County's long-term obligations include compensated absences, net pension/liability, and asset retirement obligation. Additional information on the County's long-term debt can be found in Note 16 of this report. The County's total unvoted legal debt margin at December 31, 2024, is \$58,417,471.

Moody's Investors Service, Inc. has assigned an underlying rating of Aa2 to the outstanding general obligation debt of the County.

Short-Term Debt - As of December 31, 2024, the County had total short-term debt outstanding in the amount of \$34 million. During 2024, the County issued \$34 million in capital facilities general obligation bond anticipation notes for the purpose of engineering, designing, and constructing a new County jail. The general obligation bond anticipation notes will mature on December 17, 2025.

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Economic Factors

The economic outlook for the County continues to improve over time. The items listed below show the County's continued growth:

- The average unemployment rate for the County in 2024 was 4.9 percent, an increase from 2023. This rate was more than the State's average rate for 2024 of 4.3 percent.
- The County's \$2.462 billion tax base has increased 3 percent from the prior year.
- In 2024, the County completed their sexennial real estate revaluation. The Ohio Revised Code requires the County to revalue all properties in the County every six years. As part of the revaluation process, sales over the past three years are reviewed to determine if properties are valued at or near what they would sell for. This revaluation resulted in an average property value increase of 36.14 percent.
- The County has maintained an average 86 percent property tax collection rate over the last five years.
- In September 2024, the County Commissioners passed a resolution to raise the real property transfer tax \$0.10 cents per \$100 of the value of real property transferred. This increases the conveyance fee charged by the County 33 percent (from \$3 per thousand to \$4 per thousand).
- The County implemented an additional \$15 vehicle registration fee. This fee was enacted in January 2024 and is used to maintain the County's roads and bridges.
- The County building department, solely responsible for commercial building permits, has maintained an average of 439 permits issued annually.
- Permissive sales tax revenues reflect constant growth with an average increase of three to six percent annually over the last five years.

The various economic factors, along with inflationary trends, were considered in the preparation of the County's 2024 budget and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources while continuing to provide excellent services to its constituents.

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

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Tina M. Huebner, Muskingum County Auditor, 401 Main Street, Zanesville, Ohio 43701.

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Muskingum County, Ohio
Statement of Net Position
December 31, 2024

	Primary Government			Component Unit
	Governmental	Business - Type		Land
	Activities	Activities	Total	Bank
Assets				
Equity in Pooled Cash and Cash Equivalents	\$158,096,261	\$9,506,050	\$167,602,311	\$598,796
Cash and Cash Equivalents in Segregated Accounts	1,747,495	0	1,747,495	0
Cash and Cash Equivalents with Fiscal Agents	327,200	0	327,200	0
Investments	0	0	0	667,552
Prepaid Items	940,645	23,615	964,260	5,310
Materials and Supplies Inventory	1,085,779	9,883	1,095,662	0
Property Held for Reutilization	0	0	0	237,650
Permissive Motor Vehicle License Tax Receivable	128,606	0	128,606	0
Permissive Sales Taxes Receivable	6,523,759	0	6,523,759	0
Lodging Taxes Receivable	20,293	0	20,293	0
Accounts Receivable	1,551,414	2,081,659	3,633,073	0
Intergovernmental Receivable	8,887,227	207,436	9,094,663	712,266
Accrued Interest Receivable	295,641	285	295,926	0
Internal Balances	3,036,120	(3,036,120)	0	0
Due from Component Unit	5,640	0	5,640	0
Property Taxes Receivable	23,777,202	0	23,777,202	0
Special Assessments Receivable	54,826	0	54,826	0
Payments in Lieu of Taxes Receivable	238,902	0	238,902	0
Leases Receivable	189,870	202,772	392,642	0
Net Pension Asset	477,100	14,756	491,856	0
Net OPEB Asset	2,009,436	60,178	2,069,614	0
Non-Depreciable/Amortizable Capital Assets	49,138,660	11,749,738	60,888,398	0
Depreciable/Amortizable Capital Assets, Net	107,939,806	84,724,545	192,664,351	0
<i>Total Assets</i>	<u>366,471,882</u>	<u>105,544,797</u>	<u>472,016,679</u>	<u>2,221,574</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	5,435	71,733	77,168	0
Pension	18,837,013	578,994	19,416,007	0
OPEB	1,814,391	55,687	1,870,078	0
Asset Retirement Obligation	0	472,713	472,713	0
<i>Total Deferred Outflows of Resources</i>	<u>\$20,656,839</u>	<u>\$1,179,127</u>	<u>\$21,835,966</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Statement of Net Position (Continued)
December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Liabilities				
Matured Compensated Absences Payable	\$410	\$0	\$410	\$0
Accrued Wages and Benefits Payable	1,803,555	86,626	1,890,181	0
Accounts Payable	1,154,897	111,370	1,266,267	441,943
Contracts Payable	1,094,859	407,922	1,502,781	0
Intergovernmental Payable	1,348,295	133,030	1,481,325	0
Payroll Withholdings Payable	153,950	7,134	161,084	0
Retainage Payable	124,679	83,882	208,561	0
Accrued Interest Payable	149,259	6,102	155,361	0
Unearned Revenue	578,264	0	578,264	0
Claims Payable	1,182,006	0	1,182,006	0
Customer Deposits Payable	0	49,789	49,789	0
Notes Payable	34,000,000	0	34,000,000	0
Compensatory Time Payable	222,416	12,968	235,384	0
Personal Time Payable	92,010	1,793	93,803	0
Property Fees Collected	0	0	0	1,110
Due to Primary Government	0	0	0	5,640
Long-Term Liabilities:				
Due Within One Year	6,085,452	2,181,130	8,266,582	0
Due In More Than One Year:				
Net Pension Liability	58,742,590	1,796,787	60,539,377	0
Other Amounts	46,388,665	23,160,030	69,548,695	0
<i>Total Liabilities</i>	<u>153,121,307</u>	<u>28,038,563</u>	<u>181,159,870</u>	<u>448,693</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	2,735	2,021	4,756	0
Property Taxes	22,321,068	0	22,321,068	0
Payments in Lieu of Taxes	238,902	0	238,902	0
Leases	189,870	202,772	392,642	0
Pension	1,942,152	52,840	1,994,992	0
OPEB	1,152,173	34,433	1,186,606	0
<i>Total Deferred Inflows of Resources</i>	<u>25,846,900</u>	<u>292,066</u>	<u>26,138,966</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	151,110,876	72,765,117	223,875,993	0
Restricted for:				
Capital Projects	7,247,159	0	7,247,159	0
Road and Bridge Projects	5,002,496	0	5,002,496	0
Starlight School Program	4,801,933	0	4,801,933	0
Children Services Programs	8,805,416	0	8,805,416	0
Senior Services	1,554,031	0	1,554,031	0
Tuberculosis Clinic Program	2,514,922	0	2,514,922	0
Court Corrections	2,958,693	0	2,958,693	0
Community Development Programs	642,366	0	642,366	0
Real Estate Assessment	2,473,580	0	2,473,580	0
Delinquent Real Estate Tax and Collection	1,222,809	0	1,222,809	0
Mental Health Programs	209,697	0	209,697	0
Law Enforcement and Public Safety	1,768,692	0	1,768,692	0
Emergency 911	457,021	0	457,021	0
OneOhio Opioid Programs	1,658,542	0	1,658,542	0
Juvenile Court/Detention Programs	326,114	0	326,114	0
Other Purposes	771,101	0	771,101	712,266
Pension/OPEB	2,486,536	74,934	2,561,470	0
Unrestricted	12,148,530	5,553,244	17,701,774	1,060,615
<i>Total Net Position</i>	<u>\$208,160,514</u>	<u>\$78,393,295</u>	<u>\$286,553,809</u>	<u>\$1,772,881</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues		
		Charges for	Operating Grants,	Capital
	Expenses	Services	Contributions,	Grants and
			and Interest	Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$13,735,315	\$6,151,266	\$1,141,021	\$0
Judicial	10,710,086	1,264,012	1,322,673	0
Public Safety	21,888,116	3,727,803	4,494,590	752,463
Public Works	13,235,829	152,586	10,564,390	4,489,788
Public Works - Intergovernmental	1,103,116	0	176,181	0
Health	1,609,392	403,076	87,243	0
Health - Intergovernmental	1,807,539	0	148,302	0
Human Services	36,439,255	2,914,515	21,642,540	919,645
Community and Economic Development	394,990	0	118,392	0
Interest	213,915	0	0	0
<i>Total Governmental Activities</i>	<u>101,137,553</u>	<u>14,613,258</u>	<u>39,695,332</u>	<u>6,161,896</u>
Business-Type Activities:				
Sewer	5,451,552	4,846,029	0	3,609,122
Water	5,106,419	5,864,892	0	511,287
<i>Total Business-Type Activities</i>	<u>10,557,971</u>	<u>10,710,921</u>	<u>0</u>	<u>4,120,409</u>
<i>Total Primary Government</i>	<u>\$111,695,524</u>	<u>\$25,324,179</u>	<u>\$39,695,332</u>	<u>\$10,282,305</u>
Component Unit				
Land Bank	<u>\$1,308,594</u>	<u>\$1,677</u>	<u>\$1,818,131</u>	<u>0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- Public Safety - Sheriff Levy
- Health - Tuberculosis
- Health - Mental Health
- Human Services - Senior Citizens
- Human Services - Starlight School
- Human Services - Children Services

Sales Taxes Levied for General Purposes

Permissive Motor Vehicle License Taxes

Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings/Interest

Payments in Lieu of Taxes

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year - as Previously Reported

Restatements - See Note 3

Restated Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business - Type Activities	Total	Land Bank
(\$6,443,028)	\$0	(\$6,443,028)	\$0
(8,123,401)	0	(8,123,401)	0
(12,913,260)	0	(12,913,260)	0
1,970,935	0	1,970,935	0
(926,935)	0	(926,935)	0
(1,119,073)	0	(1,119,073)	0
(1,659,237)	0	(1,659,237)	0
(10,962,555)	0	(10,962,555)	0
(276,598)	0	(276,598)	0
(213,915)	0	(213,915)	0
<u>(40,667,067)</u>	<u>0</u>	<u>(40,667,067)</u>	<u>0</u>
0	3,003,599	3,003,599	0
0	1,269,760	1,269,760	0
<u>0</u>	<u>4,273,359</u>	<u>4,273,359</u>	<u>0</u>
<u>(40,667,067)</u>	<u>4,273,359</u>	<u>(36,393,708)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>511,214</u>
5,151,781	0	5,151,781	0
699,214	0	699,214	0
784,995	0	784,995	0
1,658,555	0	1,658,555	0
2,223,833	0	2,223,833	0
6,090,371	0	6,090,371	0
3,924,931	0	3,924,931	0
24,984,900	0	24,984,900	0
481,469	0	481,469	0
397,434	0	397,434	0
2,928,410	0	2,928,410	0
5,519,835	5,059	5,524,894	29,164
382,924	0	382,924	0
1,615,287	72,492	1,687,779	170,101
<u>56,843,939</u>	<u>77,551</u>	<u>56,921,490</u>	<u>199,265</u>
<u>16,176,872</u>	<u>4,350,910</u>	<u>20,527,782</u>	<u>710,479</u>
197,365,209	74,411,088	271,776,297	1,062,402
<u>(5,381,567)</u>	<u>(368,703)</u>	<u>(5,750,270)</u>	<u>0</u>
<u>191,983,642</u>	<u>74,042,385</u>	<u>266,026,027</u>	<u>1,062,402</u>
<u>\$208,160,514</u>	<u>\$78,393,295</u>	<u>\$286,553,809</u>	<u>\$1,772,881</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2024

	General	Starlight School Levy	Jail Construction
Assets			
Equity in Pooled Cash and Cash Equivalents	\$30,666,600	\$4,284,822	\$74,706,312
Cash and Cash Equivalents in Segregated Accounts	1,299,494	0	0
Cash and Cash Equivalents with Fiscal Agents	0	282,851	0
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	175,087	0	0
Receivables:			
Property Taxes	6,649,442	7,614,170	0
Payments in Lieu of Taxes	0	0	0
Permissive Sales Taxes	6,523,759	0	0
Permissive Motor Vehicle License Tax	0	0	0
Lodging Taxes	0	0	0
Accounts	223,671	1,772	0
Accrued Interest	295,641	0	0
Intergovernmental	1,865,864	863,429	0
Interfund	4,614,878	20	0
Special Assessments	0	0	0
Leases	189,870	0	0
Due from Component Unit	0	0	0
Materials and Supplies Inventory	181,675	28,988	0
Prepaid Items	598,861	51,033	0
<i>Total Assets</i>	<u>\$53,284,842</u>	<u>\$13,127,085</u>	<u>\$74,706,312</u>
Liabilities			
Accounts Payable	\$318,716	\$33,733	\$0
Accrued Wages and Benefits Payable	893,866	201,406	0
Contracts Payable	125,885	0	693,189
Matured Compensated Absences Payable	0	0	0
Accrued Interest Payable	0	0	102,872
Retainage Payable	672	0	0
Interfund Payable	2,742	0	0
Intergovernmental Payable	729,172	168,987	0
Unearned Revenue	0	0	0
Notes Payable	0	0	34,000,000
Payroll Withholdings Payable	81,189	12,704	0
<i>Total Liabilities</i>	<u>2,152,242</u>	<u>416,830</u>	<u>34,796,061</u>
Deferred Inflows of Resources			
Property Taxes	6,216,351	7,164,066	0
Payments in Lieu of Taxes	0	0	0
Leases	189,870	0	0
Unavailable Revenue	6,863,860	1,257,131	0
<i>Total Deferred Inflows of Resources</i>	<u>13,270,081</u>	<u>8,421,197</u>	<u>0</u>
Fund Balances			
Nonspendable	954,951	80,021	0
Restricted	0	4,209,037	39,910,251
Committed	708,959	0	0
Assigned	8,869,012	0	0
Unassigned (Deficit)	27,329,597	0	0
<i>Total Fund Balances</i>	<u>37,862,519</u>	<u>4,289,058</u>	<u>39,910,251</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$53,284,842</u>	<u>\$13,127,085</u>	<u>\$74,706,312</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$30,084,087	\$139,741,821
448,001	1,747,495
11,795	294,646
124,007	299,094
9,513,590	23,777,202
238,902	238,902
0	6,523,759
128,606	128,606
20,293	20,293
1,306,161	1,531,604
0	295,641
6,157,934	8,887,227
203,385	4,818,283
54,826	54,826
0	189,870
5,640	5,640
875,116	1,085,779
290,751	940,645
<u>\$49,463,094</u>	<u>\$190,581,333</u>
\$802,448	\$1,154,897
708,283	1,803,555
275,785	1,094,859
410	410
0	102,872
124,007	124,679
1,779,421	1,782,163
450,136	1,348,295
578,264	578,264
0	34,000,000
60,057	153,950
<u>4,778,811</u>	<u>42,143,944</u>
8,940,651	22,321,068
238,902	238,902
0	189,870
<u>6,913,821</u>	<u>15,034,812</u>
<u>16,093,374</u>	<u>37,784,652</u>
1,165,867	2,200,839
27,830,982	71,950,270
4,064	713,023
0	8,869,012
<u>(410,004)</u>	<u>26,919,593</u>
<u>28,590,909</u>	<u>110,652,737</u>
<u>\$49,463,094</u>	<u>\$190,581,333</u>

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2024

Total Governmental Fund Balances		\$110,652,737
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		157,078,466
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds:		
Delinquent Property Taxes	1,456,134	
Special Assessments	54,826	
Lodging Taxes	4,237	
Permissive Sales Taxes	4,496,756	
Charges for Services	356,736	
Licenses and Permits	2,147	
Fines, Forfeitures, and Settlements	1,210,754	
Intergovernmental	7,163,067	
Investment Earnings/Interest	241,053	
Rent and Leases	6,070	
Other	43,032	15,034,812
Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		16,925,704
Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:		
Deferred Outflows	5,435	
Deferred Inflows	(2,735)	2,700
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(46,387)
The net pension/OPEB assets and net pension liability are not due and payable in the current period; therefore, the assets, liabilities, and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	477,100	
Net OPEB Asset	2,009,436	
Deferred Outflows - Pension	18,837,013	
Deferred Outflows - OPEB	1,814,391	
Net Pension Liability	(58,742,590)	
Deferred Inflows - Pension	(1,942,152)	
Deferred Inflows - OPEB	(1,152,173)	(38,698,975)
Compensatory time and personal time payable are recognized for earned benefits that are not expected to be paid with expendable available financial resources and therefore are not reported in the funds.		
Compensatory Time Payable	(222,416)	
Personal Time Payable	(92,010)	(314,426)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds Payable and Unamortized Premiums	(36,680,301)	
Special Assessments Bonds Payable and Unamortized Premiums	(123,475)	
OPWC Loans Payable	(1,880,035)	
State Infrastructure Bank Loan Payable	(2,111,820)	
Compensated Absences Payable	(11,166,701)	
Leases Payable	(10,405)	
Subscriptions Payable	(501,380)	(52,474,117)
Net Position of Governmental Activities		\$208,160,514

See accompanying notes to the basic financial statements

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Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Starlight School Levy	Jail Construction	(Formerly Major) Public Assistance
Revenues				
Property Taxes	\$5,115,116	\$6,059,188	\$0	
Special Assessments	0	0	0	
Lodging Taxes	0	0	0	
Permissive Sales Taxes	25,272,056	0	0	
Permissive Motor Vehicle License Tax	0	0	0	
Charges for Services	6,662,056	115,868	0	
Licenses and Permits	511,087	0	0	
Fines, Forfeitures, and Settlements	329,486	0	0	
Intergovernmental	3,794,564	3,542,492	502,463	
Investment Earnings/Interest	5,793,124	6,736	0	
Payments in Lieu of Taxes	287,713	0	0	
Rent and Leases	334,942	0	0	
Contributions and Donations	597,414	265,037	250,000	
Other	1,369,439	19,867	0	
<i>Total Revenues</i>	<u>50,066,997</u>	<u>10,009,188</u>	<u>752,463</u>	
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,622,718	0	0	
Judicial	9,761,748	0	0	
Public Safety	16,457,434	0	0	
Public Works	244,262	0	0	
Health	455,577	0	0	
Human Services	899,129	9,879,578	0	
Community and Economic Development	0	0	0	
Capital Outlay	82,440	0	483,124	
Intergovernmental	903,116	0	0	
Debt Service:				
Principal Retirement	138,783	0	0	
Interest	4,985	0	102,872	
Issuance Costs	0	0	0	
<i>Total Expenditures</i>	<u>43,570,192</u>	<u>9,879,578</u>	<u>585,996</u>	
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,496,805</u>	<u>129,610</u>	<u>166,467</u>	
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	0	
General Obligation Bonds Issued	0	0	35,000,000	
OWDA Loans Issued	0	0	0	
OPWC Loans Issued	0	0	0	
Premium on Debt Issued	0	0	0	
Proceeds from the Sale of Capital Assets	48,209	0	0	
Inception of Lease	11,616	0	0	
Inception of Subscription	82,440	0	0	
Transfers In	141,150	0	0	
Transfers Out	(2,418,189)	0	0	
<i>Total Other Financing Sources (Use)</i>	<u>(2,134,774)</u>	<u>0</u>	<u>35,000,000</u>	
<i>Net Change in Fund Balances</i>	<u>4,362,031</u>	<u>129,610</u>	<u>35,166,467</u>	
<i>Fund Balances Beginning of Year As Previously Reported</i>	33,500,488	4,159,448	-	106,211
Adjustments:				
Changes from Major Fund to Nonmajor Fund and Nonmajor Fund to Major Fund - See Note 3	-	-	4,743,784	(106,211)
<i>Adjusted Fund Balances Beginning of Year</i>	<u>33,500,488</u>	<u>4,159,448</u>	<u>4,743,784</u>	<u>-</u>
<i>Fund Balances End of Year</i>	<u>\$37,862,519</u>	<u>\$4,289,058</u>	<u>\$39,910,251</u>	

See accompanying notes to the basic financial statements

(Formerly Major) Children Services Levy	(Formerly Major) Motor Vehicle and Gasoline Tax	(Formerly Major) Local Fiscal Recovery	Nonmajor Governmental Funds	Total Governmental Funds
			\$9,403,736	\$20,578,040
			11,835	11,835
			396,030	396,030
			0	25,272,056
			481,469	481,469
			5,664,380	12,442,304
			251,971	763,058
			773,441	1,102,927
			40,219,750	48,059,269
			372,163	6,172,023
			95,211	382,924
			16,321	351,263
			193,906	1,306,357
			435,168	1,824,474
			58,315,381	119,144,029
			2,172,742	16,795,460
			977,587	10,739,335
			7,305,492	23,762,926
			11,578,743	11,823,005
			1,189,340	1,644,917
			25,931,518	36,710,225
			394,990	394,990
			7,046,124	7,611,688
			2,007,539	2,910,655
			717,209	855,992
			76,887	184,744
			372,490	372,490
			59,770,661	113,806,427
			(1,455,280)	5,337,602
			86,498	86,498
			0	35,000,000
			35,745	35,745
			524,479	524,479
			1,121,767	1,121,767
			1,843	50,052
			0	11,616
			0	82,440
			3,078,585	3,219,735
			(801,546)	(3,219,735)
			4,047,371	36,912,597
			2,592,091	42,250,199
7,465,284	2,848,540	358	20,322,209	68,402,538
(7,465,284)	(2,848,540)	(358)	5,676,609	-
-	-	-	25,998,818	68,402,538
			\$28,590,909	\$110,652,737

Muskingum County, Ohio
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net Change in Fund Balances - Governmental Funds \$42,250,199

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

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

Capital Asset Additions - Capital Outlay	17,027,690	
Current Year Depreciation/Amortization	<u>(5,443,623)</u>	11,584,067

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

Proceeds from Sale of Capital Assets	(50,052)	
Loss on Disposal of Capital Assets	<u>(379,317)</u>	(429,369)

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

Delinquent Property Taxes	(44,360)	
Special Assessments	(11,835)	
Lodging Taxes	1,404	
Permissive Sales Taxes	(287,156)	
Charges for Services	24,042	
Licenses and Permits	(4,109)	
Fines, Forfeitures, and Settlements	(67,020)	
Intergovernmental	(757,593)	
Investment Earnings/Interest	(474,583)	
Rent and Leases	793	
Other	<u>40,813</u>	(1,579,604)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	5,698,469	
OPEB	<u>47,278</u>	5,745,747

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:

Pension	(5,870,095)	
OPEB	<u>199,678</u>	(5,670,417)

Repayments of principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position:

General Obligation Bonds	147,620	
Special Assessment Bonds	8,267	
OWDA Loans	35,745	
OPWC Loans	253,748	
State Infrastructure Bank Loan	73,277	
Lease	3,166	
Subscription	<u>334,169</u>	855,992

(continued)

Muskingum County, Ohio
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities (Continued)
For the Year Ended December 31, 2024

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued Interest	(32,476)	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(2,496)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	<u>5,117</u>	(29,171)

Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net position:

General Obligation Bonds Issued	(35,000,000)	
Premium on Debt Issued	(1,121,767)	
State Infrastructure Bank Loans Issued	(86,498)	
OWDA Loans Issued	(35,745)	
OPWC Loans Issued	<u>(524,479)</u>	(36,768,489)

Inception of lease/subscription are reported as an other financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net position. (94,056)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensatory Time Payable	(63,091)	
Personal Time Payable	(92,010)	
Compensated Absences Payable	<u>(1,169,484)</u>	(1,324,585)

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net change of the internal service funds is allocated among governmental activities.

1,636,558

Change in Net Position of Governmental Activities

\$16,176,872

See accompanying notes to the basic financial statements

Muskingum 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	\$4,595,426	\$5,005,962	\$5,071,937	\$65,975
Permissive Sales Taxes	21,000,000	21,000,000	25,349,649	4,349,649
Charges for Services	5,121,200	5,224,419	6,621,677	1,397,258
Licenses and Permits	486,200	486,200	515,196	28,996
Fines, Forfeitures, and Settlements	274,700	274,700	315,901	41,201
Intergovernmental	3,650,400	3,865,861	4,552,437	686,576
Interest	1,054,174	2,024,174	4,357,273	2,333,099
Payments in Lieu of Taxes	134,000	278,022	287,713	9,691
Rent and Leases	240,075	240,075	338,940	98,865
Contributions and Donations	0	489,282	597,414	108,132
Other	515,600	795,493	1,142,058	346,565
<i>Total Revenues</i>	<u>37,071,775</u>	<u>39,684,188</u>	<u>49,150,195</u>	<u>9,466,007</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	15,975,926	18,733,702	15,609,490	3,124,212
Judicial	10,084,839	10,658,245	9,743,200	915,045
Public Safety	16,303,669	17,270,691	16,781,423	489,268
Public Works	284,900	302,798	242,319	60,479
Health	462,950	576,986	477,555	99,431
Human Services	1,166,777	1,202,718	925,836	276,882
Intergovernmental	1,352,300	1,709,383	1,510,450	198,933
<i>Total Expenditures</i>	<u>45,631,361</u>	<u>50,454,523</u>	<u>45,290,273</u>	<u>5,164,250</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,559,586)</u>	<u>(10,770,335)</u>	<u>3,859,922</u>	<u>14,630,257</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	27,500	27,500	48,209	20,709
Advances In	450,000	450,000	383,818	(66,182)
Advances Out	0	0	(1,392,266)	(1,392,266)
Transfers In	0	26,000	141,150	115,150
Transfers Out	(8,041,000)	(8,862,186)	(2,418,189)	6,443,997
<i>Total Other Financing Sources (Uses)</i>	<u>(7,563,500)</u>	<u>(8,358,686)</u>	<u>(3,237,278)</u>	<u>5,121,408</u>
<i>Net Change in Fund Balance</i>	<u>(16,123,086)</u>	<u>(19,129,021)</u>	<u>622,644</u>	<u>19,751,665</u>
Fund Balance Beginning of Year	26,433,149	26,433,149	26,433,149	0
Prior Year Encumbrances Appropriated	<u>3,843,399</u>	<u>3,843,399</u>	<u>3,843,399</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,153,462</u>	<u>\$11,147,527</u>	<u>\$30,899,192</u>	<u>\$19,751,665</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$5,597,929	\$5,597,929	\$5,944,965	\$347,036
Charges for Services	123,300	123,300	115,688	(7,612)
Intergovernmental	2,931,300	2,971,402	3,527,087	555,685
Interest	2,000	2,000	6,736	4,736
Contributions and Donations	768,700	218,480	265,037	46,557
Other	43,500	43,500	18,847	(24,653)
<i>Total Revenues</i>	<u>9,466,729</u>	<u>8,956,611</u>	<u>9,878,360</u>	<u>921,749</u>
Expenditures				
Current:				
Human Services	<u>12,160,300</u>	<u>11,867,134</u>	<u>9,931,085</u>	<u>1,936,049</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,693,571)</u>	<u>(2,910,523)</u>	<u>(52,725)</u>	<u>2,857,798</u>
Other Financing Source (Use)				
Transfers In	150,000	150,000	0	(150,000)
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>	<u>150,000</u>
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(2,693,571)</u>	<u>(2,910,523)</u>	<u>(52,725)</u>	<u>2,857,798</u>
Fund Balance Beginning of Year	4,007,737	4,007,737	4,007,737	0
Prior Year Encumbrances Appropriated	<u>200,740</u>	<u>200,740</u>	<u>200,740</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,514,906</u></u>	<u><u>\$1,297,954</u></u>	<u><u>\$4,155,752</u></u>	<u><u>\$2,857,798</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,643,789	\$3,728,590	\$9,372,379	\$18,055,346
Cash and Cash Equivalents with Fiscal Agents	0	0	0	32,554
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	59,449	24,433	83,882	0
Prepaid Items	7,617	15,998	23,615	0
Materials and Supplies Inventory	2,759	7,124	9,883	0
Receivables:				
Accounts	1,446,383	635,276	2,081,659	19,810
Intergovernmental	207,436	0	207,436	0
Accrued Interest	0	285	285	0
Leases	0	202,772	202,772	0
Interfund	3,050	1,030	4,080	0
<i>Total Current Assets</i>	<u>7,370,483</u>	<u>4,615,508</u>	<u>11,985,991</u>	<u>18,107,710</u>
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Cash Equivalents	0	49,789	49,789	0
Net Pension Asset	4,920	9,836	14,756	0
Net OPEB Asset	20,059	40,119	60,178	0
Non-Depreciable Capital Assets	2,552,822	9,196,916	11,749,738	0
Depreciable Capital Assets, Net	44,386,081	40,338,464	84,724,545	0
<i>Total Noncurrent Assets</i>	<u>46,963,882</u>	<u>49,635,124</u>	<u>96,599,006</u>	<u>0</u>
<i>Total Assets</i>	<u>54,334,365</u>	<u>54,250,632</u>	<u>108,584,997</u>	<u>18,107,710</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	36,814	34,919	71,733	0
Pension	192,998	385,996	578,994	0
OPEB	18,562	37,125	55,687	0
Asset Retirement Obligation	472,713	0	472,713	0
<i>Total Deferred Outflows of Resources</i>	<u>721,087</u>	<u>458,040</u>	<u>1,179,127</u>	<u>0</u>

See accompanying notes to the basic financial statements

(continued)

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds (Continued)
December 31, 2024

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	\$30,407	\$56,219	\$86,626	\$0
Intergovernmental Payable	105,819	27,211	133,030	0
Accounts Payable	39,052	72,318	111,370	0
Contracts Payable	249,001	158,921	407,922	0
Retainage Payable	59,449	24,433	83,882	0
Accrued Interest Payable	5,553	549	6,102	0
Interfund Payable	3,040,200	0	3,040,200	0
Claims Payable - Health Benefits	0	0	0	1,182,006
Payroll Withholdings Payable	2,860	4,274	7,134	0
Compensatory Time Payable	6,041	6,927	12,968	0
Personal Time Payable	50	1,743	1,793	0
Current Portion of Compensated Absences Payable	57,484	78,294	135,778	0
Current Portion of General Obligation Bonds Payable	793,900	211,800	1,005,700	0
Current Portion of OWDA Loans Payable	448,730	560,697	1,009,427	0
Current Portion of OPWC Loans Payable	30,225	0	30,225	0
<i>Total Current Liabilities</i>	<u>4,868,771</u>	<u>1,203,386</u>	<u>6,072,157</u>	<u>1,182,006</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable from Restricted Assets	0	49,789	49,789	0
Compensated Absences Payable	125,685	314,768	440,453	0
General Obligation Bonds Payable	1,449,651	25,004	1,474,655	0
OWDA Loans Payable	6,511,769	12,592,557	19,104,326	0
OPWC Loans Payable	649,829	0	649,829	0
Net Pension Liability	598,927	1,197,860	1,796,787	0
Asset Retirement Obligation	1,490,767	0	1,490,767	0
<i>Total Long-Term Liabilities</i>	<u>10,826,628</u>	<u>14,179,978</u>	<u>25,006,606</u>	<u>0</u>
<i>Total Liabilities</i>	<u>15,695,399</u>	<u>15,383,364</u>	<u>31,078,763</u>	<u>1,182,006</u>
Deferred Inflows of Resources				
Deferred Charge on Refunding	2,021	0	2,021	0
Pension	17,614	35,226	52,840	0
OPEB	11,476	22,957	34,433	0
Leases	0	202,772	202,772	0
<i>Total Deferred Inflows of Resources</i>	<u>31,111</u>	<u>260,955</u>	<u>292,066</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	36,773,661	35,991,456	72,765,117	0
Restricted for Pension/OPEB	24,979	49,955	74,934	0
Unrestricted	<u>2,530,302</u>	<u>3,022,942</u>	<u>5,553,244</u>	<u>16,925,704</u>
<i>Total Net Position</i>	<u>\$39,328,942</u>	<u>\$39,064,353</u>	<u>\$78,393,295</u>	<u>\$16,925,704</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2024

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	\$4,654,924	\$5,686,070	\$10,340,994	\$11,142,276
Leases	0	20,896	20,896	0
Other	9,010	13,227	22,237	1,958,501
<i>Total Operating Revenues</i>	<u>4,663,934</u>	<u>5,720,193</u>	<u>10,384,127</u>	<u>13,100,777</u>
Operating Expenses				
Personal Services	898,001	1,491,506	2,389,507	0
Contractual Services	1,778,179	1,156,176	2,934,355	1,727,634
Materials and Supplies	236,143	447,028	683,171	0
Claims	0	0	0	9,486,585
Depreciation/Amortization	2,128,435	1,887,081	4,015,516	0
<i>Total Operating Expenses</i>	<u>5,040,758</u>	<u>4,981,791</u>	<u>10,022,549</u>	<u>11,214,219</u>
<i>Operating Income (Loss)</i>	<u>(376,824)</u>	<u>738,402</u>	<u>361,578</u>	<u>1,886,558</u>
Non-Operating Revenues (Expenses)				
Investment Earnings and Other Interest	0	5,059	5,059	0
Loss on Disposal of Capital Assets	(18,687)	(13,357)	(32,044)	0
Interest Expense	(392,107)	(111,271)	(503,378)	0
Other Non-Operating Revenues	0	50,255	50,255	0
Other Non-Operating Expenses	0	0	0	(250,000)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(410,794)</u>	<u>(69,314)</u>	<u>(480,108)</u>	<u>(250,000)</u>
<i>Gain (Loss) Before Capital Contributions</i>	<u>(787,618)</u>	<u>669,088</u>	<u>(118,530)</u>	<u>1,636,558</u>
Capital Contributions	<u>3,800,227</u>	<u>669,213</u>	<u>4,469,440</u>	<u>0</u>
<i>Change in Net Position</i>	<u>3,012,609</u>	<u>1,338,301</u>	<u>4,350,910</u>	<u>1,636,558</u>
Beginning Net Position Previously Reported	36,417,541	37,993,547	74,411,088	15,289,146
<i>Restatements - See Note 3</i>	<u>(101,208)</u>	<u>(267,495)</u>	<u>(368,703)</u>	<u>0</u>
Restated Net Position Beginning of Year	<u>36,316,333</u>	<u>37,726,052</u>	<u>74,042,385</u>	<u>15,289,146</u>
<i>Net Position End of Year</i>	<u><u>\$39,328,942</u></u>	<u><u>\$39,064,353</u></u>	<u><u>\$78,393,295</u></u>	<u><u>\$16,925,704</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$4,890,248	\$5,642,350	\$10,532,598	\$0
Cash Received from Transactions with Other Funds	0	0	0	11,141,911
Cash Received from Other Operating Revenues	9,010	34,123	43,133	1,958,501
Cash Payments for Employee Services and Benefits	(854,646)	(1,508,960)	(2,363,606)	0
Cash Payments for Goods and Services	(1,941,318)	(1,634,912)	(3,576,230)	(1,727,634)
Cash Payments for Claims	0	0	0	(9,150,596)
Other Non-Operating Revenues	0	50,255	50,255	0
Other Non-Operating Expenses	0	0	0	(250,000)
Utility Deposits Received	0	8,700	8,700	0
Utility Deposits Returned	0	(1,645)	(1,645)	0
Utility Deposits Applied	0	(6,169)	(6,169)	0
<i>Net Cash Provided by Operating Activities</i>	<u>2,103,294</u>	<u>2,583,742</u>	<u>4,687,036</u>	<u>1,972,182</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(2,110,974)	(5,325,648)	(7,436,622)	0
Proceeds from Sale of Capital Assets	2,037	19,594	21,631	0
OWDA Loans Issued	1,281,550	2,437,003	3,718,553	0
Tap-In Fees	316,594	157,926	474,520	0
Capital Grants	1,907,778	261,287	2,169,065	0
Capital Grants from Other Funds	1,493,908	250,000	1,743,908	0
Leases	0	20,896	20,896	0
Interest Received from Leases	0	5,088	5,088	0
Principal Paid on General Obligation Bonds	(765,200)	(525,600)	(1,290,800)	0
Principal Paid on OWDA Loans	(1,720,497)	(801,118)	(2,521,615)	0
Principal Paid on OPWC Loan	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(195,900)	0	(195,900)	0
Interest Paid on General Obligation Bonds	(92,712)	(22,430)	(115,142)	0
Interest Paid on OWDA Loans	(223,043)	(64,274)	(287,317)	0
Interest Paid on Interfund Activity Notes	(103,879)	0	(103,879)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(240,563)</u>	<u>(3,587,276)</u>	<u>(3,827,839)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,862,731	(1,003,534)	859,197	1,972,182
Cash and Cash Equivalents Beginning of Year	<u>3,840,507</u>	<u>4,806,346</u>	<u>8,646,853</u>	<u>16,115,718</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$5,703,238</u></u>	<u><u>\$3,802,812</u></u>	<u><u>\$9,506,050</u></u>	<u><u>\$18,087,900</u></u>
				(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2024

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$376,824)	\$738,402	\$361,578	\$1,886,558
Adjustments:				
Other Non-Operating Revenues	0	50,255	50,255	0
Other Non-Operating Expenses	0	0	0	(250,000)
Depreciation/Amortization	2,128,435	1,887,081	4,015,516	0
(Increases) Decreases in Assets:				
Prepaid Items	15,359	(1,665)	13,694	0
Materials and Supplies Inventory	807	(2,994)	(2,187)	0
Accounts Receivable	235,573	(22,507)	213,066	37,853
Interfund Receivable	(249)	(317)	(566)	0
Net OPEB Asset	3,611	7,224	10,835	0
Combined Net Pension Asset	431	863	1,294	0
Decrease in Deferred Outflows - Pension	68,057	136,116	204,173	0
Decrease in Deferred Outflows - OPEB	22,067	44,133	66,200	0
Increase in Deferred Outflows - Asset Retirement Obligation	27,831	0	27,831	0
Increases (Decreases) in Liabilities:				
Accrued Wages and Benefits Payable	13,777	14,383	28,160	0
Intergovernmental Payable	3,962	2,843	6,805	0
Payroll Withholdings Payable	(2,504)	(2,120)	(4,624)	0
Accounts Payable	(2,626)	(33,609)	(36,235)	0
Interfund Payable	0	0	0	(185)
Claims Payable	0	0	0	297,956
Compensatory Time Payable	527	290	817	0
Personal Time Payable	50	1,743	1,793	0
Compensated Absences Payable	31,450	(29,742)	1,708	0
Customer Deposits Payable	0	886	886	0
Asset Retirement Obligation	26,876	0	26,876	0
Net Pension Liability	56,004	112,009	168,013	0
Decrease in Deferred Inflows - Leases	0	(20,896)	(20,896)	0
Decrease in Deferred Inflows - Pension	(121,260)	(242,516)	(363,776)	0
Decrease in Deferred Inflows - OPEB	(28,060)	(56,120)	(84,180)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,103,294</u>	<u>\$2,583,742</u>	<u>\$4,687,036</u>	<u>\$1,972,182</u>

Noncash Capital Financing Transactions:

The Sewer Fund had \$1,018,924 in accounts receivable for tap-in fees as of December 31, 2023, and \$893,573 as of December 31, 2024.

Water Fund payables relating to the acquisition of capital assets totaled \$947,031 for contracts and retainage payable during 2023.

During 2024, Sewer Fund and Water Funds payables relating to the acquisition of capital assets totaled \$504,716 for accounts, contracts, and retainage payables. During 2024, the Water Fund completed \$1,667,295 in water construction projects.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

Assets

Equity in Pooled Cash and Cash Equivalents	\$27,575,090
Cash and Cash Equivalents in Segregated Accounts	1,835,335
Receivables:	
Intergovernmental	4,589,618
Accounts	2,707,609
Property Taxes	113,144,894
Payments in Lieu of Taxes	707,881
<i>Total Assets</i>	<u>150,560,427</u>

Liabilities

Intergovernmental Payable	8,894,331
Accounts Payable	19,395
<i>Total Liabilities</i>	<u>8,913,726</u>

Deferred Inflows of Resources

Property Taxes	106,414,620
Payments in Lieu of Taxes	707,881
<i>Total Deferred Inflow of Resources</i>	<u>107,122,501</u>

Net Position

Restricted for Individuals, Organizations, and Other Governments	<u>\$34,524,200</u>
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See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

Additions

Intergovernmental	\$12,278,973
Amounts Received As Fiscal Agent	27,794,369
Licenses, Permits, and Fees for Other Governments	16,145,544
Fines, Forfeitures, and Settlements for Other Governments	2,906,909
Property Tax Collections for Other Governments	96,467,415
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	726,911
Amounts Received for Others	476,083
<i>Total Additions</i>	<u>156,796,204</u>

Deductions

Distributions to the State of Ohio	322,695
Distributions as Fiscal Agent	27,325,364
Licenses, Permits, and Fees Distributions to Other Governments	15,514,523
Fines, Forfeitures, and Settlements Distributions to Other Governments	3,825,404
Distributions of State Funds to Other Governments	12,278,973
Property Tax Distributions to Other Governments	97,153,763
Distributions to Individuals	155,237
<i>Total Deductions</i>	<u>156,575,959</u>

<i>Change in Net Position</i>	220,245
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Net Position Beginning of Year	<u>34,303,955</u>
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<i>Net Position End of Year</i>	<u><u>\$34,524,200</u></u>
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See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

NOTE 1 - REPORTING ENTITY

Established in 1804, Muskingum County, Ohio, (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 who manage various segments of the County's operations are the County Auditor, County Treasurer, County Recorder, Clerk of Courts, County Coroner, County Engineer, Prosecuting Attorney, County Sheriff, two County Court Judges, and four Common Pleas Court Judges. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and chief administrators of public services for the County, including each of these departments.

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

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Muskingum County, this includes the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, the Law Library Resources Board, and all departments and activities that are directly operated by the elected county officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the 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 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 levying of taxes, the issuance of debt, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burden on, the primary government.

The component unit column in the combined financial statements identifies the financial data of the County's component unit, the Muskingum County Land Reutilization Corporation (Land Bank). It is discretely reported to emphasize that it is legally separate from the County.

The Muskingum County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on June 27, 2012, when the Muskingum County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution number 10-713 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed, and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the City of Zanesville, and one representative appointed by the Muskingum County Township Trustees Association from a township having a population of ten thousand or more. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank is reported as a discretely presented component unit of Muskingum County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, GASB Statement No. 39, and GASB Statement No. 61. Separately issued financial statements can be obtained from the Muskingum County Land Reutilization Corporation, Zanesville, Ohio.

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

Muskingum Valley Educational Service Center
Muskingum University
Zanesville/Muskingum Convention and Visitors Bureau
City of Zanesville/Washington Township Joint Economic Development District
City of Zanesville/Newton Township Joint Economic Development District
Zanesville, South Zanesville, and Springfield Township Joint Economic Development District
City of Zanesville/Perry Township Joint Economic Development District

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

Zanesville-Muskingum County General Health District is governed by a seven member board of health and a health commissioner which oversees the operation of the health district and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Zanesville-Muskingum County Port Authority (the Port Authority) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority operates under the direction of a five member Board of Directors. The Board is composed of two members appointed by the City of Zanesville, two members appointed by Muskingum County, and one member appointed jointly by the City and the County. The Port Authority is authorized to purchase, construct, sell, lease, and operate facilities within its jurisdiction as enumerated in Ohio Revised Code Chapter 4582.

Muskingum County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Mental Health and Recovery Services Board is a body corporate and politic established by the constitution and laws of the State of Ohio and is governed by a fourteen-member Board of Directors. Members of the Board of Directors shall be residents of the six-county area and are appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five member board appointed by the probate court judge of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County.

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 24.

SouthEastern Ohio Joint Solid Waste Management District
Mental Health and Recovery Services Board
Mid East Ohio Regional Council of Governments (MEORC)
South East Area Transit Authority (SEAT)
Muskingum Families & Children First Council
Area Agency on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Zanesville-Muskingum County Port Authority
Perry Multi-County Juvenile Facility
Muskingum County Center for Seniors

The County is associated with the following organizations which are defined as related organizations. Additional financial information concerning the related organizations is presented in Note 25.

Muskingum County Convention Facilities Authority
Zanesville Metropolitan Housing Authority
Muskingum Valley Park District
Muskingum County Library System
Transportation Improvement District

The County is associated with the following organizations which are public entity pools. Additional information concerning these organizations is presented in Note 26.

County Risk Sharing Authority, Inc. (CORSA)
County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective
Rating Program (Program)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

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

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the County's major governmental funds:

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

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Jail Construction Fund - To account for debt proceeds and transfers committed by the County for the engineering, design, and construction of a new County jail. In the prior year, this fund was a nonmajor fund; therefore, the fund balance of year as previously reported includes a “-“ to indicate this amount is included with other governmental funds.

The Public Assistance Fund, Children Services Levy Fund, Motor Vehicle and Gasoline Tax Fund, and Local Fiscal Recovery Fund are presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds as formerly major funds as they no longer meet the quantitative threshold to be major funds. Other than the beginning fund balances, no amounts are presented in the column as these fund’s 2024 activity are presented in the nonmajor governmental funds column. Information for the beginning balances are presented to reflect the movement from major to nonmajor. The adjusted balances beginning of year includes a “-“ to indicate these amounts are included with the nonmajor fund.

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

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

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County reports the following major proprietary funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund - To account for water services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

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

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

The County’s fiduciary funds are custodial funds. The County’s custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, Mental Health and Recovery Services Board, and other districts and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments and individuals; and for the State shared resources received from the State and distributed to other governments.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

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

Basis of Accounting

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes and payments in lieu of taxes is recognized in the year for which the taxes are levied (see Note 6). 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 a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: permissive sales taxes (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position for deferred charge on refunding, asset retirement obligation, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include deferred charge on refunding, property taxes, payments in lieu of taxes, leases, unavailable revenue, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance year 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide Statement of Net Position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes; special assessments; lodging taxes; permissive sales taxes; charges for services; licenses and permits; fines, forfeitures, and settlements; intergovernmental; investment earnings/interest; rent and leases; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 26. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide Statement of Net Position. (see Notes 12 and 13)

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

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

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

The Redevelopment Tax Equivalent and the Juvenile Detention Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. Children's Services Trust Special Revenue Fund was not budgeted because the County did not anticipate any financial activity but activity did occur.

Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2024, investments were limited to marketable certificates of deposit, money market mutual funds, United States treasury bills and notes, and federal agency securities. Investments are reported at fair value, which is based on quoted market prices. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The County has amounts presented on the financial statements as "Cash and Cash Equivalents with Fiscal Agents" which represents money held by a jointly governed organization (see Note 5).

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment Earnings/Interest revenue credited to the General Fund during 2024 amounted to \$5,793,124, which includes \$4,790,914 assigned from other County funds.

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, or laws of other governments, or imposed by law through constitutional provisions. Restricted assets in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period. In addition to unclaimed funds the Governmental Balance Sheet is showing restricted cash and cash equivalents for amounts withheld on construction contracts until the successful completion of the contracts. The Statement of Fund Net Position is showing restricted cash and cash equivalents in the Water Enterprise Fund which represents cash held for customer deposits. Restricted assets in the Sewer and Water Enterprise Funds also represents amounts held in trust by the pension and OPEB plans for future benefits.

Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Inventory of Supplies

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2024, 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Interfund Balances

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

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide Statement of Net Position and in the funds.

All capital assets (except for intangible right-to-use lease assets and subscription assets which are discussed below) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars except for land, land improvements, governmental activities infrastructure, and vehicles which are capitalized regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

All reported capital assets are depreciated or amortized except for land, certain 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. Depreciation and amortization is computed using the straight-line method over the following useful lives:

Description	Governmental Activities	Business-Type Activities
	Estimated Lives	Estimated Lives
Land Improvements	5-50 Years	5-50 Years
Buildings	20-50 Years	20-50 Years
Machinery, Equipment, Furniture and Fixtures	5-10 Years	5-10 Years
Vehicles	5-10 Years	5-10 Years
Infrastructure	15-50 Years	20-50 Years

The County’s infrastructure consists of roads, bridges, water and sewer lines, and sewer capacity and includes infrastructure acquired prior to 1980.

The County is reporting intangible right to use assets related to leased assets and subscription assets. The lease assets include equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subscription assets represent intangible right to use assets related to the use of another

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

party's IT software. These intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease/subscription term or the useful life of the underlying asset.

Compensated Absences

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

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

Compensatory time and personal time are accrued as a liability as the benefits are earned if the employees' right to receive compensation are attributable to services already rendered and it is more likely than not that the employer will compensate the employees for the benefits through paid time off or will settle the benefits at separation. The County records a liability for all accumulated unused compensatory time and personal time when earned for all employees. Since the County's policy limits the accrual of compensatory time and personal time to the amount accrued in one year, the outstanding liabilities are recorded as "compensatory time payable" and "personal time payable" on the statement of net position rather than as a long-term liability.

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

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

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 positions have been determined on the same basis as they are reported by the pension/OPEB plans. 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.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits. Bonds, leases, subscriptions payable, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

Bond Premiums and Issuance Costs

Bond premiums are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bonds payable are reported net of the applicable bond premium.

On the governmental fund financial statements, governmental fund types recognize bond premiums in the period in which the related debt is issued. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are shown as other financing sources on the governmental fund financial statements. Debt issuance costs are reported as expenses in the period incurred.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Deferred Charge on Refunding

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

Capital Contributions

Contributions of capital arise from contributions of capital assets from governmental activities to business-type activities, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

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:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Non-spendable The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. Nonspendable fund balance in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. It also includes prepaids and inventory, unless the use of the prepaids and inventory, is restricted, committed, or assigned.

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

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 that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specific by the legislation.

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned the fund balance to cover a gap between estimated revenue and appropriations in 2025’s appropriated budget.

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 fund balance.

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

Internal Activity

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Of the restricted net position, none has resulted from enabling legislation. Restricted net position for unclaimed monies, reported as other purposes, represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Net position restricted for other purposes primarily include the activities and programs associated with Dog and Kennel, Lodging Excise Tax, Legal Aid Society, and Brandywine Loop Extension as well as restricted money from local and unclaimed monies.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net positions are available. Restricted Net Position for Pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

Leases and SBITAs

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

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, sale of water, leases, and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

Other Non-Operating Expenses

For 2024, other non-operating expenses in the Governmental Activities – Self-Insurance Workers' Compensation Internal Service Fund included a repayment back to the County funds that contributed to the fund in prior years. This was done to reduce the cash balance since the program was discontinued in 2015.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2024, the County did not report any extraordinary or special items.

Estimates

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

Reclassifications

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

NOTE 3 - ACCOUNTING CHANGES AND RESTATEMENT OF NET POSITION

Change in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update — 2023*. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, *Implementation Guidance Update — 2021* and GASB Statement No. 101, *Compensated Absences*.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The effects of implementing the GASB pronouncement is shown on the table below.

Changes within the Financial Reporting Entity and Restatement of Net Position

For 2024, the Public Assistance, the Children Services Levy, the Motor Vehicle and Gasoline Tax, and the Local Fiscal Recovery Special Revenue Funds were adjusted from major to nonmajor due to them no longer meeting the quantitative threshold for a major fund.

For the County, GASB Statement No. 101 increased the compensated absences liability and updated the cumulative effects of compensated absence related expense on beginning net position.

The County's accounting changes for changes within the financial reporting entity and its change in accounting principle to implement GASB Statement No. 101 are presented on the following table:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

	12/31/2023 As Previously Reported	Changes to/within the the Financial Reporting Entity		Change in Accounting Principle GASB 101	12/31/2023 As Restated
		Changes from Major to Nonmajor Governmental Funds	Changes from Nonmajor Governmental Funds to Major		
Government-Wide					
Governmental Activities	\$197,365,209	\$0	\$0	(\$5,381,567)	\$191,983,642
Business-Type Activities	74,411,088	0	0	(368,703)	74,042,385
Total Primary Government	<u>\$271,776,297</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$5,750,270)</u>	<u>\$266,026,027</u>
Component Unit					
Land Bank	<u>\$1,062,402</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,062,402</u>
Governmental Funds					
Major Funds:					
General	\$33,500,488	\$0	\$0	\$0	\$33,500,488
Starlight School Levy	4,159,448	0	0	0	4,159,448
Jail Construction	0	0	4,743,784	0	4,743,784
Public Assistance	106,211	(106,211)	0	0	0
Children Services Levy	7,465,284	(7,465,284)	0	0	0
Motor Vehicle and Gasoline Tax	2,848,540	(2,848,540)	0	0	0
Local Fiscal Recovery	358	(358)	0	0	0
Nonmajor Governmental Funds	20,322,209	10,420,393	(4,743,784)	0	25,998,818
Total Governmental Funds	<u>\$68,402,538</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$68,402,538</u>
Proprietary Funds					
Enterprise Funds					
Sewer	\$36,417,541	\$0	\$0	(\$101,208)	\$36,316,333
Water	37,993,547	0	0	(267,495)	37,726,052
Total Business-Type Activities	<u>\$74,411,088</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$368,703)</u>	<u>\$74,042,385</u>
Total Internal Service Funds	<u>\$15,289,146</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,289,146</u>
Fiduciary Funds					
Custodial	<u>\$34,303,955</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,303,955</u>

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 major special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures and transfers-out are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash, unreported interest, fair value adjustments for investments, segregated cash accounts, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
5. Cash that is held by custodial funds on behalf of County funds represent amounts not included on a budget basis but are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Net Change in Fund Balances General and Major Special Revenue Fund

	General	Starlight School Levy
GAAP Basis	\$4,362,031	\$129,610
Net Adjustment for		
Revenue Accruals	(169,374)	(41,586)
Beginning of the Year:		
Unrecorded Cash/Interest	196,948	0
Fair Value Adjustment	(1,119,434)	0
Segregated Cash	1,061,161	0
Custodial Fund/		
Cash Reallocation	1,298,300	190,210
Prepaid Items	341,544	53,471
End of the Year:		
Unrecorded Cash/Interest	(432,425)	0
Fair Value Adjustment	(136,110)	0
Segregated Cash	(1,299,494)	0
Custodial Fund/		
Cash Reallocation	(410,430)	(279,452)
Prepaid Items	(598,861)	(51,033)
Net Adjustment for		
Expenditure Accruals	540,966	78,524
Advances In	383,818	0
Advances Out	(1,392,266)	0
Encumbrances	(2,003,730)	(132,469)
Budget Basis	<u>\$622,644</u>	<u>(\$52,725)</u>

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Monies held by the County, which are not considered active, are classified as inactive.

Inactive monies may be deposited or invested, with certain limitations, in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States,

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met, in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit corporation and that mature not later than 180 days after purchase.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2024

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

At December 31, 2024, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$282,851 with MEORC, a jointly governed organization (see Note 24). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$12,998 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Investments

As of December 31, 2024, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moody's Rating
Fair Value - Level One Inputs				
Money Market Mutual Funds	<u>\$7,948,861</u>	Under One Year	<u>9.74%</u>	Not rated
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	3,427,666	10/27/2025-08/07/2029	4.20%	AAA
Federal Home Loan Bank Bonds	12,594,862	05/19/2025-07/28/2027	15.43%	AAA
Federal Farm Credit Bank Bonds	4,874,726	06/16/2025-10/21/2025	5.97%	AAA
Federal Agriculture Mortgage Corporation Bonds	1,946,915	01/15/2026-01/22/2029	2.38%	Not rated
US Treasury Notes	14,553,675	08/15/2025-12/31/2029	17.83%	AAA
US Treasury Bills	26,278,302	01/23/2025-12/26/2025	32.19%	Not rated
Marketable Certificates of Deposit	<u>10,012,232</u>	<u>03/14/2025-07/17/2029</u>	<u>12.26%</u>	Not rated
Total Fair Value - Level Two Inputs	<u>73,688,378</u>			
Total	<u><u>\$81,637,239</u></u>		<u><u>100.00%</u></u>	

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2024. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest Rate Risk The County's investment policy does not address interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity. The intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk The County has no investment policy that addresses credit risk.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The percentage of total investments is listed in the table above.

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2024 for real and public utility property taxes represents collections of 2023 taxes.

2024 real property taxes were levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2023, were levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was \$10.55 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

Real Property	\$1,902,601,550
Public Utility Personal Property	559,728,010
Total Assessed Value	<u><u>\$2,462,329,560</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2024, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources - property taxes/payments in lieu of taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources - unavailable revenue.

NOTE 7 - TAX ABATEMENT DISCLOSURES

As of December 31, 2024, the County provides tax abatements through the Enterprise Zone Tax Exemption Program. Pursuant to Ohio Revised Code Chapter 5709, the County established three Enterprise Zone Tax agreements to encourage the development of real and commercial property and to promote economic development. Abatements are obtained through application by the property owner, including proof that the

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

improvements have been made, and are either a 50 percent-100 percent abatement of the additional property tax resulting from the increase in assessed value as a result of the improvement, or a set payment amount. The amount of the abatement is adjusted on the assessed valuation of the improved property. The County also contracts with the overlapping school districts for payments in lieu of taxes when required by Ohio Revised Code. If the property owner does not fulfill their end of the agreement, the abatement is subject to termination or modification of exemptions and/or require the owners/heirs/successors to make tax incentive donations for the life of the agreement.

Below is the information relevant to the disclosure of this program for the year ended December 31, 2024.

Tax Abatement Program	Amount of 2024 Taxes Abated
Enterprise Zone Tax Exemptions Real Property	\$323,087

As of December 31, 2024, the County's property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2024 Taxes Abated
Enterprise Zone Tax Exemptions City of Zanesville	\$59,880

NOTE 8 - PERMISSIVE SALES AND USE TAXES

In 1971, the County Commissioners by resolution imposed a one-half percent tax, and an additional one-half percent tax in 1982 and 1993, respectively, on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2024, consisted of property taxes, payments in lieu of taxes, permissive sales taxes, permissive motor vehicle license tax, lodging tax, accounts (billings for user charged services and Opioid settlement monies, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, interfund, special assessments, leases, and due from component unit. All receivables, except for delinquent property taxes and leases, are expected to be collected within one year.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Intergovernmental Receivable

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>	<u>Governmental Activities (continued)</u>	<u>Amount</u>
Property Tax Allocations	\$861,640	Felony Delinquent Care and Custody Grant	\$80,785
Local Government Subsidies	469,346	Community Corrections Grant	131,685
Casino Tax Revenue	616,670	Brownfield Community-wide Assessment Grant	22,394
Drug Interdiction Grant	19,799	Children Services Grants and Subsidies	893,365
Homeland Security Grants	10,387	Public Assistance Grants and Subsidies	236,503
Public Defender Reimbursements	254,146	Child Support Enforcement Grants and Subsidies	188,320
Bullet Proof Vest Grant	7,956	Starlight School Levy Grants and Subsidies	604,665
Victims of Criminal Account Grant	32,572	Juvenile Court Lunch/Breakfast Program	12,872
MVL and Gasoline Tax Distributions	3,342,168	JEDD Income Tax Sharing	167,236
Community Development Block Grants	550,167	Miscellaneous Intergovernmental Receivables	224,909
911 Wireless	20,431	Total Governmental Activities	<u>8,887,227</u>
Detention Reimbursements	26,346		
Senior Center Area Agency on Aging	58,561	<u>Business-Type Activities</u>	
Pre-Diversion Grant	50,804	Ohio Department of Development - Water and	
Juvenile National Criminal History Grant	\$3,500	Wastewater Infrastructure Program	<u>207,436</u>
		Total Intergovernmental Receivables	<u>\$9,094,663</u>

Accounts Receivable

Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for non-payment. Management believes all other receivables are collectible within one year, except for property taxes, payments in lieu of taxes, special assessments, and a portion of the interfund receivables.

Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in the accompanying financial statements as part of accounts receivable. As a participating subdivision, the County reported \$961,366 as an accounts receivable related to opioid settlement monies in the OneOhio Opioid Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$767,599 not expected to be collected within one year of the date of the financial statements.

Property Taxes Receivable

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$1,456,134 may not be collected within one year.

Payment in Lieu of Taxes Receivable

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County each year in an amount equal to the real property taxes that otherwise would have been due. The County is not able to record a receivable for the entire amount for all payments because the payments are based upon projected collections. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds.

Special Assessment Receivable

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$39,877. The County has \$4,105 in delinquent special assessments at December 31, 2024.

Leases Receivable

The County is reporting leases receivable of \$189,870 in the General Fund and \$202,772 in the Water Enterprise Fund, respectively, at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County reported lease revenue of \$63,564 and interest revenue of \$4,503 in the General Fund and reported lease revenue of \$20,896 and interest revenue of \$5,088 in the Water Enterprise Fund related to lease payments received. The lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Muskingum Valley Educational Service Center	2021	15	2035	Annual
USDA - Natural Resources Conservation Services	2022	3	2024	Monthly
USDA - Farm Service Agency	2022	3	2024	Monthly
T-Mobile	2007	25	2032	Monthly

A summary of future lease amounts receivable is as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$15,603	\$3,797	\$22,186	\$4,578
2026	15,915	3,485	23,531	4,036
2027	16,233	3,167	24,932	3,462
2028	16,558	2,842	26,391	2,854
2029	16,889	2,511	27,912	2,211
2030-2034	89,652	7,353	77,820	2,470
2035	19,020	380	0	0
Total	\$189,870	\$23,536	\$202,772	\$19,612

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance December 31, 2023	Additions	Reductions	Balance December 31, 2024
<u>Governmental Activities</u>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$6,721,914	\$515,800	\$0	\$7,237,714
Land Improvements	35,357,921	0	0	35,357,921
Construction in Progress	3,258,748	9,333,114	(6,048,837)	6,543,025
<i>Total Non-Depreciable Capital Assets</i>	45,338,583	9,848,914	(6,048,837)	49,138,660
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Land Improvements	1,931,275	138,607	(17,292)	2,052,590
Buildings	50,421,363	2,429,363	(105,859)	52,744,867
Machinery, Equipment, Furniture and Fixtures	9,558,957	1,169,668	(57,400)	10,671,225
Vehicles	10,433,884	1,332,875	(483,119)	11,283,640
Infrastructure	87,888,610	7,763,267	(3,294,016)	92,357,861
<i>Total Tangible Assets</i>	160,234,089	12,833,780	(3,957,686)	169,110,183
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Equipment	7,702	11,616	0	19,318
<i>Subscription Assets</i>				
Intangible Right to Use - Software	1,134,438	382,217	0	1,516,655
<i>Total Depreciable Capital Assets</i>	161,376,229	13,227,613	(3,957,686)	170,646,156
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Land Improvements	(146,053)	(15,256)	15,563	(145,746)
Buildings	(19,587,251)	(1,109,920)	48,503	(20,648,668)
Machinery, Equipment, Furniture and Fixtures	(6,668,630)	(486,488)	55,830	(7,099,288)
Vehicles	(6,644,405)	(671,355)	446,460	(6,869,300)
Infrastructure	(27,394,003)	(2,729,795)	2,961,961	(27,161,837)
<i>Total Depreciation</i>	(60,440,342)	(5,012,814)	3,528,317	(61,924,839)
<i>Amortization</i>				
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use Lease - Equipment	(5,747)	(3,166)	0	(8,913)
<i>Subscription Assets</i>				
Intangible Right to Use - Software	(344,955)	(427,643)	0	(772,598)
<i>Total Accumulated Depreciation/Amortization</i>	(60,791,044)	(5,443,623) *	3,528,317	(62,706,350)
<i>Total Depreciable Capital Assets, Net</i>	100,585,185	7,783,990	(429,369)	107,939,806
Governmental Capital Assets, Net	\$145,923,768	\$17,632,904	(\$6,478,206)	\$157,078,466

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$6,048,837 to infrastructure and buildings.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

*Depreciation/amortization expense was charged to governmental functions as follows:

	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General Government:			
Legislative and Executive	\$317,412	\$424,320	\$741,732
Judicial	195,645	0	195,645
Public Safety	684,751	1,211	685,962
Public Works	3,142,238	1,955	3,144,193
Health	163,293	0	163,293
Human Services	509,475	3,323	512,798
Total Depreciation Expense	<u>\$5,012,814</u>	<u>\$430,809</u>	<u>\$5,443,623</u>

	Balance December 31, 2023	Additions	Reductions	Balance December 31, 2024
<u>Business - Type Activities</u>				
<i>Non-Depreciable Capital Assets</i>				
Land	\$212,844	\$0	\$0	\$212,844
Construction in Progress	7,090,047	6,114,142	(1,667,295)	11,536,894
<i>Total Non-Depreciable Capital Assets</i>	<u>7,302,891</u>	<u>6,114,142</u>	<u>(1,667,295)</u>	<u>11,749,738</u>
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings	2,190,755	0	0	2,190,755
Machinery, Equipment, Furniture and Fixtures	1,930,188	57,581	(6,334)	1,981,435
Vehicles	2,080,479	266,744	(70,733)	2,276,490
Infrastructure	133,748,452	2,217,704	(111,973)	135,854,183
<i>Total Tangible Assets</i>	<u>139,949,874</u>	<u>2,542,029</u>	<u>(189,040)</u>	<u>142,302,863</u>
<i>Intangible Assets</i>				
Infrastructure	10,124,878	0	0	10,124,878
<i>Total Depreciable Capital Assets</i>	<u>150,074,752</u>	<u>2,542,029</u>	<u>(189,040)</u>	<u>152,427,741</u>
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Buildings	(756,772)	(52,616)	0	(809,388)
Machinery, Equipment, Furniture and Fixtures	(1,186,257)	(110,310)	6,334	(1,290,233)
Vehicles	(1,194,340)	(147,731)	66,965	(1,275,106)
Infrastructure	(58,366,745)	(3,574,760)	62,066	(61,879,439)
<i>Total Depreciation</i>	<u>(61,504,114)</u>	<u>(3,885,417)</u>	<u>135,365</u>	<u>(65,254,166)</u>
<i>Amortization</i>				
<i>Intangible Asset</i>				
Infrastructure	(2,318,931)	(130,099)	0	(2,449,030)
<i>Total Accumulated Depreciation/Amortization</i>	<u>(63,823,045)</u>	<u>(4,015,516)</u>	<u>135,365</u>	<u>(67,703,196)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>86,251,707</u>	<u>(1,473,487)</u>	<u>(53,675)</u>	<u>84,724,545</u>
Business - Type Activities				
Capital Assets, Net	<u>\$93,554,598</u>	<u>\$4,640,655</u>	<u>(\$1,720,970)</u>	<u>\$96,474,283</u>

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of \$1,667,295 to infrastructure as a result of the completion of water projects.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries; and natural disasters. The County contracts with County Risk Sharing Authority, Inc. (CORSA) to address property, liability, and crime insurance coverage. CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty, and crime insurance coverage for its members and was established May 12, 1987.

Coverage is as follows:

Property:

Direct Physical Loss or Damage	\$218,607,627 total covered value
Collapse	Replacement Value
Equipment Breakdown	\$100,000,000

Time Element:

Gross Earnings/Extra Expense	\$2,500,000 each occurrence
Contingent Business Interruption	\$100,000 each occurrence

Crime:

Crime	\$1,000,000
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Liability:

General Liability	\$1,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Automobile Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
	\$100,000 back wages
Ohio Stop Gap Employers' Liability	\$1,000,000 each occurrence
Employee Benefits Liability	\$1,000,000 each occurrence
Privacy and Security Liability	\$250,000 each occurrence
	\$250,000 annual aggregate
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Declaratory Injunctive or	\$25,000 each occurrence
Equitable Relief	\$25,000 annual aggregate
Excess Liability Layer I	\$4,000,000 each occurrence
Excess Liability Layer II	\$3,000,000 each occurrence
	\$50,000,000 pool annual aggregate
Uninsured/Underinsured Motorists	\$250,000 limit
Law Enforcement and Therapy Canines	\$100,000 limit

The deductibles on the above coverage for each occurrence range from \$2,500 to \$5,000.

Settlements have not exceeded coverage in any of the last three years. There has not been a significant reduction in coverage from the prior year.

The County maintains a limited risk health insurance program for employees through The North River Insurance Company. Premiums are paid to a third party administrator, MedBen Marketing Services, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$160,000 and aggregate annual claims in excess of \$8,779,652.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,182,006 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators.

Changes in the funds' claims liability for 2023 and 2024 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2023	\$891,177	\$7,856,479	\$7,863,606	\$884,050
2024	884,050	9,429,465 (1)	9,131,509	1,182,006

(1) Claims Expense	\$9,467,498
Decrease in Claims Reimbursement Receivable	(38,033)
Current Year Claims	<u>\$9,429,465</u>

From 2006 through 2014, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums were paid to the State of Ohio to cover administrative fees, while the remaining premiums were maintained in the fund and used to pay claims as they were billed by the State. The remaining amount of the accumulated premiums will be used to pay future claims relating to years 2006 through 2014. These claims are billed to the County one year in arrears. Once the County receives notice of the prior year claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. Calendar year 2024 was the final year claims were billed to the County and paid to the State, therefore no intergovernmental liability was reported in the Workers' Compensation Internal Service Fund at December 31, 2024.

Changes in the fund's claims and intergovernmental liabilities in 2023 and 2024 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Change in Estimate	Current Year Claims	Claims Payments	Balance at End of Year
2023	\$3,220	\$0	\$0	\$3,220	\$0
2024	0	0	19,087	19,087	0

The County participates in the workers' compensation program provided by the State of Ohio. For 2024, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 26) The Program is intended to achieve lower workers' compensation rates while establishing safer

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

working conditions and environments for the participants. The participating counties continue to pay for their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience - or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

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

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined Plan. The Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2024 financial statements reflect the effects of the Combined Plan being consolidated into the Traditional Pension Plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

	State and Local		
	Traditional	Combined	Law Enforcement
2024 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2024 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

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

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

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

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

For 2024, the County's contractually required contribution was \$5,774,453 for the traditional plan, \$83,069 for the combined plan, and \$149,397 for the member-directed plan. Of these amounts, \$708,842 is reported as an intergovernmental payable for the traditional plan, \$10,144 for the combined plan, and \$11,835 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Effective July 1, 2023, a permanent 1 percent COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2024 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$78,209 for 2024. Of this amount, \$3,907 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (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:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.228770000%	0.160015000%	0.003359670%	
Prior Measurement Date	0.242872000%	0.162384000%	0.003671830%	
Change in Proportionate Share	-0.014102000%	-0.002369000%	-0.000312160%	
Proportionate Share of the:				
Net Pension Liability	\$59,892,923	\$0	\$646,454	\$60,539,377
Net Pension Asset	0	491,856	0	491,856
Pension Expense	6,120,946	30,029	(63,914)	6,087,061

2024 pension expense for the member-directed defined contribution plan was \$149,397. The aggregate pension expense for all pension plans was \$6,087,061 for 2024.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$978,899	\$19,932	\$40,709	\$1,039,540
Changes of assumptions	0	18,254	29,792	48,046
Net difference between projected and actual earnings on pension plan investments	12,088,946	79,996	0	12,168,942
Changes in proportion and differences between County contributions and proportionate share of contributions	262,845	23,339	0	286,184
County contributions subsequent to the measurement date	5,744,453	83,069	45,773	5,873,295
Total Deferred Outflows of Resources	\$19,075,143	\$224,590	\$116,274	\$19,416,007
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$48,647	\$354	\$49,001
Changes of assumptions	0	0	22,425	22,425
Net difference between projected and actual earnings on pension plan investments	0	0	55,582	55,582
Changes in proportion and differences between County contributions and proportionate share of contributions	1,648,026	64,621	155,337	1,867,984
Total Deferred Inflows of Resources	\$1,648,026	\$113,268	\$233,698	\$1,994,992

\$5,873,295 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2025	\$2,135,702	\$6,605	(\$125,448)	\$2,016,859
2026	3,553,898	16,402	32,136	3,602,436
2027	7,714,485	40,484	(43,609)	7,711,360
2028	(1,721,421)	(21,939)	(26,276)	(1,769,636)
2029	0	(9,083)	0	(9,083)
Thereafter	0	(4,216)	0	(4,216)
Total	\$11,682,664	\$28,253	(\$163,197)	\$11,547,720

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00%	

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$94,287,556	\$59,892,923	\$31,286,585
OPERS Combined Plan	(297,628)	(491,856)	(644,860)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

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

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2024, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.90%
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00%	

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.4 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2024.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,042,845	\$646,454	\$311,177

NOTE 13 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined, and Member-Directed plans. 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. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2024

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

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

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

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

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

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

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

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

Group A	Group B	Group C
Age and Service Requirements December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior	Age and Service Requirements December 1, 2014 or Prior
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021	January 1, 2015 through December 31, 2021
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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

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

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

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$48,740 for 2024. Of this amount, \$4,455 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2024, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

	OPERS	STRS	Total
Proportion of the Net OPEB Asset:			
Current Measurement Date	0.222253000%	0.003359670%	
Prior Measurement Date	0.235733000%	0.003671830%	
Change in Proportionate Share	-0.013480000%	-0.000312160%	
Proportionate Share of the Net OPEB Asset	\$2,005,887	\$63,727	\$2,069,614
OPEB Expense	(189,412)	(15,949)	(205,361)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$2,770	\$2,770
Changes of assumptions	516,416	7,844	524,260
Net difference between projected and actual earnings on OPEB plan investments	1,204,649	0	1,204,649
Changes in proportionate share and difference between County contributions and proportionate share of contributions	86,447	3,212	89,659
County contributions subsequent to the measurement date	48,740	0	48,740
Total Deferred Outflows of Resources	\$1,856,252	\$13,826	\$1,870,078
Deferred Inflows of Resources			
Differences between expected and actual experience	\$285,496	\$6,867	\$292,363
Changes of assumptions	862,271	28,740	891,011
Net difference between projected and actual earnings on OPEB plan investments	0	2,736	2,736
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	496	496
Total Deferred Inflows of Resources	\$1,147,767	\$38,839	\$1,186,606

\$48,740 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Fiscal Year Ending December 31:	OPERS	STRS	Total
2025	\$5,368	(\$9,482)	(\$4,114)
2026	123,433	(3,959)	119,474
2027	937,712	(5,093)	932,619
2028	(406,768)	(4,612)	(411,380)
2029	0	(3,643)	(3,643)
Thereafter	0	1,776	1,776
Total	<u>\$659,745</u>	<u>(\$25,013)</u>	<u>\$634,732</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between the System and plan members. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

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 gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	100.00%	

Discount Rate A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) 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 percent and a municipal bond rate of 3.77 percent. (Fidelity Index's "20-Year Municipal GO AA Index") The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of (5.70 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 (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB asset	\$1,102,375	(\$2,005,887)	(\$4,580,634)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$2,089,178)	(\$2,005,887)	(\$1,911,376)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented as follows:

	June 30, 2024	June 30, 2023
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	7.50 percent initial 4.14 percent ultimate
Medicare	-112.22 percent initial 3.94 percent ultimate	-10.94 percent initial 4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial 3.94 percent ultimate	-11.95 percent initial 4.14 percent ultimate
Medicare	-15.14 percent initial 3.94 percent ultimate	1.33 percent initial 4.14 percent ultimate

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

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$51,814)	(\$63,727)	(\$74,093)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$74,793)	(\$63,727)	(\$50,417)

NOTE 14 - OTHER EMPLOYEE BENEFITS

Compensated Absences

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

Insurance Options

In addition to the health and dental insurance offered through the County's health insurance internal service fund, the County offers life insurance coverage through Northwestern Mutual and vision coverage through Vision Service Plan, Inc. (VSP). The County pays the entire premium of the life insurance coverage in an amount equal to the employees' annual salary up to \$25,000 or \$20,000 for employees over the age of 65. The County pays a portion of the vision insurance premium.

NOTE 15 - SIGNIFICANT COMMITMENTS

Encumbrances

Encumbrances are commitments to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds		Proprietary Funds	
General Fund	\$2,003,730	Sewer	\$2,646,110
Starlight School Levy	132,469	Water	914,470
Jail Construction Fund	80,607,935	Internal Service Funds	9,598,643
Other Governmental Funds	3,693,816	Total Proprietary Funds	13,159,223
Total Governmental Funds	<u>\$86,437,950</u>		
		Total All Funds	<u>\$99,597,173</u>

Contractual Commitments

As of December 31, 2024, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2024	Amount Remaining on Contract
County Jail Construction	Jail Construction	\$83,567,723	\$3,652,977	\$79,914,746
Courthouse Elevator Replacement	General Fund	276,760	223,627	53,133
Avondale Youth Center HVAC Improvement Project	Community Projects Funding - Avondale Youth Center	1,398,700	1,157,859	240,841
Piper Road Bridge	Highway Capital Projects	900,271	758,441	141,830
Schoolhouse Road Bridge	Highway Capital Projects	995,253	872,505	122,748
Licking View Sanitary Sewer	Sewer Enterprise	4,390,057	1,180,050	3,210,007
Weber Force Main Sewer	Sewer Enterprise	2,820,353	783,067	2,037,286
Virginia Ridge Water	Water Enterprise	7,539,995	7,539,995	0
Norfield Road Water	Water Enterprise	1,660,877	1,660,877	0
Maysville Water Extension	Water Enterprise	866,031	245,055	620,976
Norwich Valley-Pidcock Rd Water	Water Enterprise	70,000	50,000	20,000
Total		<u>\$104,486,020</u>	<u>\$18,124,453</u>	<u>\$86,361,567</u>

With the exception of the bridge projects, all projects are encumbered by the County. All other amounts are expensed by the County when they are incurred by the Ohio Department of Transportation.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

NOTE 16 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2024 consist of the following:

	Outstanding 1/1/2024	Additions	Deletions	Outstanding 12/31/2024	Amounts Due Within One Year
Governmental Activities					
General Obligation Bonds:					
2016 1%-4% Various Purpose Refunding Serial Bonds - \$560,000	\$195,000	\$0	\$60,000	\$135,000	\$65,000
Bond Premium	15,113	0	5,039	10,074	0
2024 5 % Capital Facilities Improvement Serial Bonds - \$13,270,000	0	13,270,000	0	13,270,000	1,180,000
2024 4-4.25% Capital Facilities Improvement Term Bonds - \$21,730,000	0	21,730,000	0	21,730,000	0
Bond Premium	0	1,121,767	0	1,121,767	0
Subtotal General Obligation Bonds	210,113	36,121,767	65,039	36,266,841	1,245,000
From Direct Placement:					
2013 2.990% Job and Family Services Building Improvement Bonds - \$200,000	65,780	0	15,720	50,060	16,200
2019 1.64% Various Purpose Refunding Term Bonds - \$701,900	435,300	0	71,900	363,400	70,300
Subtotal General Obligation Bonds from Direct Placement	501,080	0	87,620	413,460	86,500
Total General Obligation Bonds	711,193	36,121,767	152,659	36,680,301	1,331,500
Special Assessment Debt with Governmental Commitment:					
2013 2%-3% Various Purpose Refunding Serial Bonds - \$38,400	5,900	0	3,000	2,900	2,900
2013 4% Various Purpose Refunding Term Bonds - \$8,200	8,200	0	0	8,200	0
Bond Premium	393	0	78	315	0
Subtotal Special Assessment Bonds	14,493	0	3,078	11,415	2,900
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA from Direct Borrowing - \$172,042	117,327	0	5,267	112,060	5,491
Total Special Assessment Debt	131,820	0	8,345	123,475	8,391
OWDA Loans from Direct Borrowings:					
2023 - 0% Home Sewage Treatment System - \$100,000	0	35,745	35,745	0	0
Total OWDA Loans	0	35,745	35,745	0	0
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - \$464,083	348,063	0	15,470	332,593	15,470
2018 - 0% Road and Bridge Improvements - \$300,682	265,602	0	10,023	255,579	10,023
2019 - 0% County Road Resurfacing - \$100,000	20,000	0	20,000	0	0
2020 - 0% County Road Resurfacing - \$91,277	45,639	0	18,255	27,384	18,255
2021 - 0% County Road Resurfacing - \$100,000	70,000	0	20,000	50,000	20,000
2022 - 0% County Road Resurfacing - \$400,000	360,000	0	80,000	280,000	80,000
2023 - 0% County Road Resurfacing - \$100,000	100,000	0	10,000	90,000	20,000
2023 - 0% County Road Resurfacing - \$400,000	400,000	0	80,000	320,000	80,000
2024 - 0% County Road Resurfacing - \$124,479	0	124,479	0	124,479	24,896
2024 - 0% County Road Resurfacing - \$400,000	0	400,000	0	400,000	80,000
Total OPWC Loans from Direct Borrowings	1,609,304	524,479	253,748	1,880,035	348,644
State Infrastructure Bank Loan from Direct Borrowing:					
2020 - 3% Duncan Falls - Philo Bridge Replacement - \$839,430	704,429	86,498	43,787	747,140	47,772
2022 - 3% Gaysport Bridge Replacement - \$1,394,170	1,394,170	0	29,490	1,364,680	29,932
Total State Infrastructure Bank Loans	2,098,599	86,498	73,277	2,111,820	77,704
Compensated Absences	9,997,217	1,169,484	0	11,166,701	4,046,405
Net Pension Liability:					
OPERS	69,592,163	58,096,136	69,592,163	58,096,136	0
STRS	790,726	646,454	790,726	646,454	0
Total Net Pension Liability	70,382,889	58,742,590	70,382,889	58,742,590	0
OPERS Net OPEB Liability	1,441,753	0	1,441,753	0	0
Lease Payable	1,955	11,616	3,166	10,405	2,159
Subscription Payable	753,109	82,440	334,169	501,380	270,649
Total Governmental Activities	\$87,127,839	\$96,774,619	\$72,685,751	\$111,216,707	\$6,085,452

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

	Outstanding 1/1/2024	Additions	Deletions	Outstanding 12/31/2024	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds:					
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - \$6,231,600					
Sewer Fund	\$166,700	\$0	\$81,400	\$85,300	\$85,300
Water Fund	737,400	0	525,600	211,800	211,800
2013 4% Capital Facilities Refunding					
Term Bonds - \$266,800					
Sewer Fund	259,100	0	0	259,100	0
Water Fund	7,700	0	0	7,700	0
Sewer Fund Bond Premium	10,052	0	2,011	8,041	0
Water Fund Bond Premium	25,956	0	8,652	17,304	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - \$4,725,000 - Sewer Fund	1,545,000	0	495,000	1,050,000	515,000
Bond Premium	122,864	0	40,954	81,910	0
Subtotal General Obligations Bonds	2,874,772	0	1,153,617	1,721,155	812,100
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - \$1,676,400 - Sewer Fund	948,000	0	188,800	759,200	193,600
<i>Total General Obligation Bonds</i>	<i>3,822,772</i>	<i>0</i>	<i>1,342,417</i>	<i>2,480,355</i>	<i>1,005,700</i>
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - \$6,095,725	4,157,040	0	186,629	3,970,411	194,569
2010 0% Coopermill Road Sanitary					
Sewer - \$2,106,153	157,961	0	26,327	131,634	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - \$1,630,149	282,963	0	40,423	242,540	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - \$1,005,199	183,926	0	28,296	155,630	28,296
2015 2.54% Avondale Sewer - \$388,385	256,046	0	18,501	237,545	18,974
2017 2.13% South Avenue Sewage Lift Station					
Sewer - \$1,765,156	1,351,722	0	80,484	1,271,238	82,208
2018 2.40% Pembroke Avenue Force - Sewer					
Main - \$1,271,520	1,008,068	0	56,567	951,501	57,933
2023 0% Licking View Sanitary Sewer - \$1,283,270	1,720	1,281,550	1,283,270	0	0
<i>Total Sewer Enterprise Fund</i>	<i>7,399,446</i>	<i>1,281,550</i>	<i>1,720,497</i>	<i>6,960,499</i>	<i>448,730</i>
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - \$1,231,757	406,679	0	45,207	361,472	45,888
2002 1.5% Adamsville Water					
Project - \$749,580	247,483	0	27,511	219,972	27,925
2003 1.5% Coal Run Water					
Extension - \$264,201	101,508	0	9,481	92,027	9,624
2003 1.5% Chandlersville					
Waterlines - \$1,026,608	376,066	0	37,119	338,947	37,678
2004 1.5% Chandlersville					
Waterlines - \$21,844	8,779	0	778	8,001	790
2006 2.0% Nashport Waterline - \$384,439					
	67,856	0	22,170	45,686	22,615
2007 2.0% Adamsville Waterline					
Extension - \$335,100	68,665	0	19,133	49,532	19,518
2008 2.0% Water Supply Line - \$548,806					
	124,055	0	30,094	93,961	30,699
2010 3.39% State Route 146 Waterline					
Extension - \$127,996	\$87,713	\$0	\$3,890	\$83,823	\$4,023

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

(continued)

	Outstanding 1/1/2024	Additions	Deletions	Outstanding 12/31/2024	Amounts Due Within One Year
<u>Business - Type Activities (continued)</u>					
Water Enterprise Fund (continued) -					
2011 3.79% South Moose Eye Road Waterline Extension - \$168,280	\$122,330	\$0	\$4,847	\$117,483	\$5,032
2012 0% Gratiot/Mt. Sterling Water Project - \$2,272,021	859,988	0	45,263	814,725	45,263
2014 2% North River Road Waterline Extension - \$1,153,965	705,811	0	28,162	677,649	28,728
2014 2% Water Supply Expansion - \$1,481,981	887,364	0	72,885	814,479	74,350
2014 2% Western Heights Waterline - \$326,608	195,260	0	7,791	187,469	7,948
2017 0% State Route 555 Waterline Extension - \$1,887,698	664,420	0	27,119	637,301	27,119
2017 0% Ruraldale Water Main Extension - \$363,944	196,161	0	8,006	188,155	8,006
2018 0% Barker's Run, Lewistown, & Baughman Watermain Extension - \$552,167	113,790	0	4,645	109,145	4,645
2018 0% Rix Mills Water Main Extension - \$2,920,828	887,149	0	35,486	851,663	35,486
2018 0% Chandlersville-Herron Road Waterline Extension - \$1,193,053	412,025	0	16,481	395,544	16,481
2019 0% Arch Hill Road Water Main Extension - \$741,086	629,923	0	24,703	605,220	24,703
2020 0% Leffler-Baughman Run Roads Water Main Extension - \$1,734,974	801,473	0	29,144	772,329	29,144
2020 0% North Moose Eye & Maple Brook Roads Water Main Extension - \$1,422,940	1,458,346	0	55,032	1,403,314	55,032
2023 0% Norfield and Arch Hill Waterline Extension - \$1,164,180	293,580	0	0	293,580	0
2023 0% Philo, Virginia Ridge, and Irish Ridge Roads Watermain Extension - \$3,991,777	1,800,945	2,190,832	0	3,991,777	0
2024 0% Maysville Connection, Phase 1 and Granger Hill Tank - \$246,171	0	246,171	246,171	0	0
Total Water Enterprise Fund	11,517,369	2,437,003	801,118	13,153,254	560,697
Total OWDA Loans from Direct Borrowings	18,916,815	3,718,553	2,521,615	20,113,753	1,009,427
2015 0% Avondale Sewer State Capital Improvement OPWC Loan from Direct Borrowing - \$906,741	710,279	0	30,225	680,054	30,225
Net Pension Liability - OPERS:					
Sewer Fund	717,443	598,927	717,443	598,927	0
Water Fund	1,434,891	1,197,860	1,434,891	1,197,860	0
Total Net Pension Liability - OPERS	2,152,334	1,796,787	2,152,334	1,796,787	0
Net OPEB Liability - OPERS:					
Sewer Fund	14,863	0	14,863	0	0
Water Fund	29,726	0	29,726	0	0
Total Net OPEB Liability - OPERS	44,589	0	44,589	0	0
Asset Retirement Obligation	1,463,891	26,876	0	1,490,767	0
Compensated Absences	574,523	1,708	0	576,231	135,778
Total Business - Type Activities	27,685,203	5,543,924	6,091,180	27,137,947	2,181,130
Total Long-Term Obligations	\$114,813,042	\$102,318,543	\$78,776,931	\$138,354,654	\$8,266,582

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Governmental Activities

General Obligation Bonds

On March 30, 2016, the County issued \$560,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The general obligation refunding bonds were sold at a premium of \$55,425 that are amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds in the amount of \$580,000. \$603,105, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$580,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$22,610. This accounting loss, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2024 is \$2,055, leaving an unamortized balance of \$4,112. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a ten year period with final maturity in 2026.

On May 1, 2013, the County issued \$200,000 in Job and Family Services Building Improvement Bonds through direct placement. The proceeds of the bonds were used to pay costs of improving and remodeling the Job and Family Services Building. The Bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues as well as rent received from the Department of Job and Family Services. The bonds were issued for a fourteen year period with final maturity in 2027.

On September 4, 2019, the County issued \$701,900 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds were granted to the City of Zanesville to be used for an extension of a road within the city limits, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The outstanding portion of the bonds that were used as a grant to the City of Zanesville, and as such, are considered non-capital related debt, is \$258,100 at December 31, 2024. As a result of the refunding, \$695,000 of the 2009 refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$6,839. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2024 is \$684 leaving an unamortized balance of \$2,735. These bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues.

On December 23, 2024, the County issued \$35,000,000 of Capital Facilities Improvement General Obligation Bonds for the purpose of paying the costs of the acquisition, construction, equipping, and installation of a correctional facility and county jail, including the costs of design and engineering. The general obligation bonds were sold at a premium of \$1,121,767 that are amortized over the term of the bonds. The bonds are backed by the full faith and credit of the County and are being retired from the Bond Retirement Debt Service Fund using General Fund property tax revenues. The bonds were issued for a thirty-five year period with final maturity in 2060. At December 31, 2024, the County had \$35,000,000 in unspent bond proceeds.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Direct Placements		Total
			Principal	Interest	
2025	\$1,245,000	\$1,448,320	\$86,500	\$7,215	\$2,787,035
2026	465,000	1,480,638	85,280	5,570	2,036,488
2027	415,000	1,458,088	89,080	3,939	1,966,107
2028	435,000	1,437,338	74,900	2,503	1,949,741
2029	460,000	1,415,588	77,700	1,274	1,954,562
2030-2034	2,655,000	6,710,437	0	0	9,365,437
2035-2039	3,390,000	5,976,438	0	0	9,366,438
2040-2044	4,340,000	5,038,937	0	0	9,378,937
2045-2049	5,420,000	3,950,087	0	0	9,370,087
2050-2054	6,500,000	2,783,087	0	0	9,283,087
2055-2059	8,010,000	1,361,331	0	0	9,371,331
2060	1,800,000	72,881	0	0	1,872,881
Total	\$35,135,000	\$33,133,170	\$413,460	\$20,501	\$68,702,131

Special Assessment Debt

On November 13, 2013, the County issued \$46,600 of Various Purpose Capital Facilities Refunding Bonds that consisted of \$38,400 in serial bonds and \$8,200 in term bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. These special assessment refunding bonds were sold at a premium of \$1,173 that are amortized over the term of the bonds. The refunding resulted in no difference between the net carrying amount of the debt and the reacquisition price. However, the unamortized deferred amount on refunding from the 2003 refunded bonds, in the amount of \$6,624 is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, and is being amortized to interest expense through the year 2028. The amount amortized during 2024 was \$441 leaving an unamortized balance of \$1,323. The bonds were issued for a fifteen year period with final maturity in 2028.

All special assessment bonded debt will be repaid from the Special Assessment Debt Service Fund with proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment.

During 2008 and 2009, the County issued \$103,507 and \$68,535, respectively, in Rose Hill Road Area Waterline Special Assessment OWDA debt through direct borrowing. The bonds were used to pay the costs of planning and constructing a water line that the County granted to the Village of Roseville. The bonds were issued for a thirty year period with final maturity in 2039. The outstanding OWDA balance in the amount of \$112,060 contains provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Special assessment bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Direct Borrowing		Total
			Principal	Interest	
2025	\$2,900	\$415	\$5,491	\$4,428	\$13,234
2026	2,900	328	5,725	4,206	13,159
2027	2,900	212	5,968	3,975	13,055
2028	2,400	96	6,223	3,733	12,452
2029	0	0	6,487	3,482	9,969
2030-2034	0	0	36,818	13,246	50,064
2035-2039	0	0	45,348	5,144	50,492
Total	\$11,100	\$1,051	\$112,060	\$38,213	\$162,424

Mandatory Redemptions for General Obligation Bonds

The 2019 various purpose refunding bond issue consisted of term bonds. Governmental activities general obligation term bonds in the amount of \$701,900 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$77,700 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2025	\$70,300
2026	68,600
2027	71,900
2028	74,900
	<u>\$285,700</u>

The 2024 capital facilities improvement bond issue consisted of serial and term bonds. Governmental activities general obligation term bonds in the amount of \$5,420,000 mature in the year 2049. These bonds are subject to mandatory sinking fund redemption at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2045	\$1,000,000
2046	1,040,000
2047	1,085,000
2048	1,125,000
2049	1,170,000
	<u>\$5,420,000</u>

The 2024 capital facilities improvement bond issue consisted of serial and term bonds. Governmental activities general obligation term bonds in the amount of \$6,500,000 mature in the year 2054. These bonds are subject to mandatory sinking fund redemption at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Year	Principal
2050	\$1,200,000
2051	1,245,000
2052	1,300,000
2053	1,355,000
2054	1,400,000
	<u>\$6,500,000</u>

The 2024 capital facilities improvement bond issue consisted of serial and term bonds. Governmental activities general obligation term bonds in the amount of \$6,500,000 mature in the year 2060. These bonds are subject to mandatory sinking fund redemption at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2055	\$1,075,000
2056	1,080,000
2057	1,080,000
2058	1,085,000
2059	1,085,000
2060	1,095,000
	<u>\$6,500,000</u>

The 2024 capital facilities improvement bond issue consisted of serial and term bonds. Governmental activities general obligation term bonds in the amount of \$3,310,000 mature in the year 2060. These bonds are subject to mandatory sinking fund redemption at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Principal
2055	\$405,000
2056	455,000
2057	520,000
2058	580,000
2059	645,000
2060	705,000
	<u>\$3,310,000</u>

Mandatory Redemptions for Special Assessment Bonds

The 2013 capital facilities refunding bond issue consisted of serial and term bonds. Governmental activities special assessment term bonds in the amount of \$8,200 mature in the year 2028. These bonds are subject to mandatory sinking fund redemption (with the balance of \$2,680 to be paid at maturity on December 1, 2028) at a redemption price equal to 100 percent of the principal amount redeemed on December 1 in the years and amounts as follows:

Year	Amount
2026	\$2,840
2027	2,680
	<u>\$5,520</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Optional Redemptions for General Obligation Bonds

The series 2013 refunding bonds maturing on or after December 1, 2024, are subject to prior redemption on or after December 1, 2023, by and at the sole option of the County, either in whole or in part, on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus interest accrued to the redemption date.

The 2024 capital facilities improvement bonds maturing on or after December 1, 2035 are subject to prior redemption, by and at the sole option of the County, either in whole or in part on any date on or after December 1, 2034, in integral multiples of \$5,000, at par plus, in each case, accrued interest to the redemption date.

Ohio Water Development Authority (OWDA) Loans

During 2024, the County issued additional proceeds in the amount of \$35,745 in OWDA Loans to be used for Home Sewage Treatment System programs. During 2024, the loan was retired with grant proceeds received by the Block Grants Special Revenue Fund.

Ohio Public Works Commission (OPWC) Loans

During 2014, the County entered into a contractual agreement for a bridge replacement construction loan from OPWC. Under the terms of this agreement, OPWC reimbursed, advanced, or directly paid the construction costs of the approved project. OPWC capitalized administrative costs and construction interest and added them to the total amount of the final loan. Between 2014 and 2017, the Issue II Capital Projects Fund received a total of \$464,083 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2018, the County entered into a contractual agreement for a road and bridge improvement construction loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. Between 2018 and 2019, the Issue II Capital Projects Fund received a total of \$300,682 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2019, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2019, the Issue II Capital Projects Fund received a total of \$100,000 of this interest free loan. This loan was fully repaid in 2024 from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2020, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2020, the Issue II Capital Projects Fund received a total of \$91,277 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2021, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2021, the Issue II Capital Projects Fund received a total of \$100,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

During 2022, the County entered into a contractual agreement for a road resurfacing loan from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loan. During 2022, the Issue II Capital Projects Fund received a total of \$400,000 of this interest free loan. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2023, the County entered into contractual agreements for road resurfacing loans from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. During 2023, the Issue II Capital Projects Fund received a total of \$500,000 in interest free loans. These loans will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

During 2024, the County entered into contractual agreements for road resurfacing loans from OPWC. Under the terms of this agreement, OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. During 2024, the Issue II Capital Projects Fund received a total of \$524,479 in interest free loans. These loans will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The County's outstanding OPWC loans from direct borrowings in the amount of \$1,880,035 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Principal requirements to maturity for OPWC loans from direct borrowings are as follows:

Year Ending December 31,	Principal
2025	\$348,644
2026	339,516
2027	320,388
2028	270,388
2029	140,388
2030-2034	127,461
2035-2039	127,461
2040-2044	127,461
2045-2049	73,317
2050	5,011
Total	<u>\$1,880,035</u>

State Infrastructure Bank (SIB) Loans

The County has entered into a loan agreement with the State of Ohio, Department of Transportation (ODOT) through the State Infrastructure Bank. These proceeds were used to finance the Duncan Falls-Philo bridge replacement project. The loan was issued at three percent and will mature in 2037. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Principal and interest requirements to maturity for the Duncan Falls-Philo bridge replacement SIB loan from direct borrowings are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	\$47,772	\$22,058	\$69,830
2026	49,216	20,615	69,831
2027	50,704	19,127	69,831
2028	52,236	17,594	69,830
2029	53,815	16,016	69,831
2030-2034	294,478	54,675	349,153
2035-2037	198,919	10,573	209,492
Total	\$747,140	\$160,658	\$907,798

During 2022, the County entered into a loan agreement with ODOT to finance the Gaysport bridge replacement project. As of December 31, 2024, the County has drawn down loan proceeds in the amount of \$1,394,170. Since the Gaysport bridge replacement project loan is still being drawn down a final amortization is not available as of December 31, 2024.

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from the following funds: General Fund and the Public Assistance, Starlight School Levy, Children Services Levy, Motor Vehicle and Gasoline Tax, Local Fiscal Recovery, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Homeland Security, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, County Courts, Community Correction, Electronic Monitor, Senior Citizens Levy, Felony Delinquent Care and Custody, Victim of Criminals, Sheriff Services, Comprehensive Community Violence Intervention, Law Library, and 911 Special Revenue Funds. For additional information related to the net pension/OPEB liability see Notes 12 and 13.

Lease Payable/Subscriptions Payable

The County has an outstanding agreement to lease a copier and has various outstanding contracts to use a SBITA vendor's IT software, including appraisal, records management, and various other software. The future lease/subscription payments were discounted using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease/subscription. This lease will be repaid through the Motor Vehicle and Gasoline Tax Special Revenue Fund, and the subscriptions will be paid from the General Fund and Real Estate Assessment Special Revenue Fund. A summary of the principal and interest amounts for the remaining lease/subscriptions are as follows:

Year Ending December 31,	Leases		Subscriptions		
	Principal	Interest	Principal	Interest	Total
2025	\$2,159	\$471	\$270,649	\$10,889	\$284,168
2026	2,270	361	202,624	5,230	210,485
2027	2,386	245	28,107	580	31,318
2028	2,508	123	0	0	2,631
2029	1,082	14	0	0	1,096
	\$10,405	\$1,214	\$501,380	\$16,699	\$529,698

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Business-Type Activities

General Obligation Bonds

On November 13, 2013, the County issued \$6,498,400 of Various Purpose Capital Facilities Refunding Serial and Term Bonds that were used to current refund the 2003 Capital Facilities Refunding Serial and Term Bonds. The 2003 refunded bonds were originally issued for a 27 year period and were called on December 1, 2013. The refunding bonds were sold at a premium of \$142,638 that are amortized over the term of the bonds. As a result of the refunding, \$6,533,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the refunded debt and the reacquisition price in the amount of \$9,792. This accounting loss difference, together with the unamortized balance of the 2003 refunded difference, in the total amount of \$448,715, is reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding and is being amortized to interest expense through the year 2028. The amount amortized for 2024 is \$35,169, leaving an unamortized balance in the amount of \$37,177. The bonds are backed by the full faith and credit of the County and are being retired with Sewer and Water Enterprise Funds' revenues. The bonds were issued for a fifteen-year period with final maturity in 2028.

On March 30, 2016, the County issued \$4,725,000 of Various Purpose General Obligation Refunding Serial Bonds that were used to refund the 2006 Various Purpose Serial and Term Bonds. The 2006 refunded bonds were originally issued for a twenty-year period. The general obligation bonds were sold at a premium of \$450,496 that are amortized over the term of the bonds. The refunding resulted in an advance refunding of the 2006 Various Purpose Serial and Term Bonds. \$5,084,544, (after premium, underwriting fees, and other issuance costs) was deposited into an irrevocable trust to provide for all future debt service payments on the refunded 2006 bonds. On December 1, 2016, the 2006 refunded general obligation bonds were called and paid in full, and the escrow account was closed. As a result of the total refunding, \$4,890,000 of the refunded bonds were considered defeased and the liability was removed from the Statement of Net Position. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$190,067. This accounting loss difference, reported in the accompanying financial statements as a deferred outflow - deferred charge on refunding, is being amortized to interest expense through the year 2026. The amount amortized for 2024 is \$17,279, leaving an unamortized balance of \$34,556. The bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues. The bonds were issued for a ten-year period with final maturity in 2026.

On September 4, 2019, the County issued \$1,676,400 of Various Purpose Refunding Term Bonds through direct placement that were used to current refund the 2009 Various Purpose Improvement Serial Bonds and the 2009 Various Purpose County Facilities Refunding Term Bonds. These refunding bonds were sold at the par amount with no premium or discount. The original purpose of these refunding bonds was to acquire capacity for the treatment of sanitary sewage and construct sanitary sewer improvements to Eastpointe Industrial Park. As a result of the refunding, \$1,660,000 of the refunded bonds were considered retired and the liability was removed from the Statement of Net Position. The bonds were issued for a ten-year period with final maturity in 2029. The refunding resulted in a difference between the net carrying amount of the old debt and the reacquisition price of the new debt in the amount of \$4,041. This accounting gain, reported in the accompanying financial statements as a deferred inflow - deferred charge on refunding, is being amortized to interest expense through the year 2029. The amount amortized for 2024 is \$404, leaving an unamortized balance of \$2,021. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Direct Placement		Total
			Principal	Interest	
2025	\$812,100	\$61,585	\$193,600	\$12,451	\$1,079,736
2026	627,100	32,072	193,200	9,275	861,647
2027	87,100	6,988	128,000	6,108	228,196
2028	87,600	3,504	121,200	4,008	216,312
2029	0	0	123,200	2,020	125,220
Total	\$1,613,900	\$104,149	\$759,200	\$33,862	\$2,511,111

Mandatory Redemptions for Business-Type General Obligation Bonds

The 2013 capital facilities refunding bond issue consisted of serial and term bonds. Business-Type activities general obligation term bonds in the amount of \$266,800 mature in the year 2028. These bonds are subject to mandatory sinking fund redemption (with the balance of \$87,320 to be paid at maturity on December 1, 2028) at a redemption price equal to 100 percent of the principal amount redeemed on December 1 in the years and amounts as follows:

Year	Amount
2026	\$92,160
2027	87,320
	<u>\$179,480</u>

The 2019 refunding bond issue consisted of term bonds. Business-type general obligation bonds in the amount of \$1,676,400 mature in the year 2029. These bonds are subject to mandatory sinking fund redemption (with the balance of \$123,200 to be paid at maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

Year	Amount
2025	\$193,600
2026	193,200
2027	128,000
2028	121,200
2029	123,200
	<u>\$759,200</u>

Optional Redemptions

The 2013 refunding bonds maturing on or after December 1, 2024, are subject to prior redemption on or after December 1, 2023, by and at the sole option of the County, either in whole or in part, on any date, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus interest accrued to the redemption date.

Ohio Water Development Authority (OWDA) Loans - Sewer Enterprise Fund

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$15,545,557 (original issue amount) in sewer system OWDA loans issued between 2008 and 2023. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2039. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

\$8,723,339. Principal and interest paid for the current year and total customer net revenues were \$1,943,540 and \$1,751,611 respectively.

Ohio Water Development Authority (OWDA) Loans - Water Enterprise Fund

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$26,312,004 (original issue amount) in water system OWDA loans issued between 2002 and 2024. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2051. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. The total principal and interest remaining to be paid on the loans is \$9,280,537. The principal balance of loans without amortizations schedules is \$4,285,357. Principal and interest paid for the current year and total customer net revenues were \$865,392 and \$2,680,797, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of \$20,113,753 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The OWDA loan amortization schedules for the Norfield and Arch Hill Waterline Extension and Philo, Virginia Ridge, and Irish Ridge Roads Watermain Extension will not be available until the entire amount of the loans have been drawn down or the projects are complete.

Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

Year Ending December 31,	Sewer Fund		Water Fund		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$448,730	\$211,937	\$560,697	\$58,524	\$1,009,427	\$270,461
2026	460,652	200,429	566,557	52,665	1,027,209	253,094
2027	473,009	188,501	538,795	46,804	1,011,804	235,305
2028	485,819	176,140	501,313	41,657	987,132	217,797
2029	499,101	163,326	505,966	37,001	1,005,067	200,327
2030-2034	2,291,856	607,366	2,318,265	115,577	4,610,121	722,943
2035-2039	2,301,332	215,141	1,532,011	47,706	3,833,343	262,847
2040-2044	0	0	1,393,952	12,705	1,393,952	12,705
2045-2049	0	0	879,108	0	879,108	0
2050-2051	0	0	71,233	0	71,233	0
Total	\$6,960,499	\$1,762,840	\$8,867,897	\$412,640	\$15,828,396	\$2,175,480

Ohio Public Works Commission (OPWC) Loan

During 2015, the County entered into a contractual agreement for a construction loan from OPWC. Under the term of this agreement, OPWC reimbursed, advanced, or directly paid the construction costs of the Avondale Sewer project. OPWC capitalized administrative costs and construction interest and added them to the total amount of the final loan. Between 2015 and 2017, the Sewer Enterprise Fund received the entire amount of total approved interest free loan of \$906,741. This loan will be repaid from revenues from the Sewer Enterprise Fund.

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Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The County's outstanding OPWC loans from direct borrowings in the amount of \$680,054 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that each payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

Principal requirements to maturity for OPWC loans from direct borrowings are as follows:

Year Ending December 31,	Principal
2025	\$30,225
2026	30,225
2027	30,225
2028	30,225
2029	30,225
2030-2034	151,124
2035-2039	151,124
2040-2044	151,124
2045-2047	75,560
Total	<u>\$680,054</u>

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability. However, employer pension/OPEB contributions are made from Sewer and Water Enterprise Funds. See Notes 12 and 13 for additional information relating to the net pension/OPEB liability.

Compensated Absences

Increases and decreases to compensated absences are presented net on the long-term obligations table.

Asset Retirement Obligation

The County will pay the asset retirement obligation (ARO) from the Sewer Enterprise Fund. For additional information related to the ARO, see Note 18.

Conduit Debt and Legal Debt Margin

To further economic development in the County, the County has issued bonds that provide capital financing to a private-sector entity for the acquisition, construction, renovation, addition, equipping and installation of certain health care facilities. The property financed is pledged as collateral, and the bonds are payable solely from payments received from the private-sector entity on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entity, and maintenance of the tax-exempt status of the conduit debt obligation were extended to the County for any of the bonds. At December 31, 2024, the bonds have an aggregate outstanding principal amount payable of \$257,390,000.

The County's overall legal debt margin at December 31, 2024, was \$58,417,471.

NOTE 17 - SHORT TERM OBLIGATIONS

On December 23, 2024, the County issued \$34,000,000 of Capital Facilities Improvement General Obligation Bond Anticipation Notes for the purpose of paying the costs of the acquisition, construction, equipping, and installation of a correctional facility and county jail, including the costs of design and

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

engineering. As of December 31, 2024, \$34,000,000 in Capital Improvement General Obligation Bond Anticipation Notes remained outstanding. The general obligation bond anticipation notes will mature on December 17, 2025. At December 31, 2024, the County had \$34,000,000 in unspent note proceeds.

NOTE 18 - ASSET RETIREMENT OBLIGATION

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

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. The County estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas.

This asset retirement obligation (ARO) of \$1,490,767 associated with the County's wastewater treatment facilities was internally estimated by an employee who is certified as a Professional Engineer. The remaining useful life of these facilities range from 17 to 39 years.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2024, consist of the following individual fund receivables and payables:

	Interfund Receivable					
	Major Funds					Total
	General	Starlight School Levy	Sewer	Water	Other Nonmajor Governmental	
Interfund Payable						
Major Fund:						
General	\$0	\$20	\$1,692	\$1,030	\$0	\$2,742
Other Nonmajor						
Governmental	1,574,678	0	1,358	0	203,385	1,779,421
Total All Funds	\$1,574,678	\$20	\$3,050	\$1,030	\$203,385	\$1,782,163

The above interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to the Motor Vehicle Gasoline Tax, Block Grants, Sheriff Services, County Courts, OneOhio Opioid Special Revenue Funds and Community Projects Funding – Avondale Capital Projects Fund. All amounts are expected to be repaid within one year.

On December 1, 2022, the County issued a bond anticipation note for a five-year period at a rate of 3.21 percent with a maturity date of December 1, 2027. The County purchased this note. The County has identified the Sewer Enterprise Fund as the fund that received the proceeds and the General Fund as the fund that loaned the money. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The principal amount paid on this note for 2024 was \$195,900.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

The following interfund transaction had an original repayment schedule of five years and is pledged to be repaid from the Sewer Enterprise Fund's future sewer customer revenues net of specified operating expenses:

<u>Interfund Payable</u>	<u>Interfund Receivable General Fund</u>
Major Fund:	
Sewer	\$3,040,200

Principal and interest requirements to maturity on this bond anticipation note are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	\$200,800	\$97,590	\$298,390
2026	205,800	91,145	296,945
2027	2,633,600	528,080	3,161,680
Total	<u>\$3,040,200</u>	<u>\$716,815</u>	<u>\$3,757,015</u>

Interfund transfers during 2024 consisted of the following:

<u>Transfer from Major Fund:</u>	<u>Transfer to</u>		<u>Totals</u>
	<u>Major Fund</u>	<u>Other Nonmajor Governmental</u>	
General	\$0	\$2,418,189	\$2,418,189
Other Nonmajor Governmental	141,150	660,396	801,546
Total All Funds	<u>\$141,150</u>	<u>\$3,078,585</u>	<u>\$3,219,735</u>

Transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; to move monies to the General Fund pursuant to court orders, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 20 - FUND BALANCES

Fund balance is classified as non-spendable, 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 the governmental funds. The constraints placed on fund balances for the major governmental funds and all other governmental funds are presented below:

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Fund Balances	General	Starlight School Levy	Jail Construction	Other Governmental Funds	Total
<u>Nonspendable:</u>					
Materials and					
Supplies Inventory	\$181,675	\$28,988	\$0	\$875,116	\$1,085,779
Prepaid Items	598,861	51,033	0	290,751	940,645
Unclaimed Monies	174,415	0	0	0	174,415
Total Nonspendable	954,951	80,021	0	1,165,867	2,200,839
<u>Restricted for:</u>					
Capital Projects	0	0	39,910,251	1,352,704	41,262,955
Debt Service	0	0	0	1,002,321	1,002,321
Road and Bridge Projects	0	0	0	1,987,412	1,987,412
Starlight School Program	0	4,209,037	0	0	4,209,037
Children Services Program	0	0	0	8,857,147	8,857,147
Human Services	0	0	0	48,789	48,789
Senior Services	0	0	0	1,481,144	1,481,144
Tuberculosis Clinic Program	0	0	0	2,420,380	2,420,380
Court Corrections	0	0	0	2,868,002	2,868,002
Court Guardianship	0	0	0	4,624	4,624
Community Development					
Programs	0	0	0	77,564	77,564
Real Estate Assessment	0	0	0	2,509,113	2,509,113
Delinquent Real Estate and					
Tax Collection	0	0	0	1,239,441	1,239,441
Mental Health Program	0	0	0	58,579	58,579
Law Enforcement					
and Public Safety	0	0	0	1,952,370	1,952,370
Emergency 911	0	0	0	454,214	454,214
OneOhio Opioid Program	0	0	0	671,774	671,774
Juvenile Court/Detention					
Programs	0	0	0	326,114	326,114
Other Purposes	0	0	0	519,290	519,290
Total Restricted	0	4,209,037	39,910,251	27,830,982	71,950,270
<u>Committed to:</u>					
Capital Improvements	0	0	0	4,064	4,064
County Administration	708,959	0	0	0	708,959
Total Committed	708,959	0	0	4,064	713,023
<u>Assigned to:</u>					
Purchases on Order:					
County Administration	276,954	0	0	0	276,954
Court Corrections	41,522	0	0	0	41,522
Sheriff and Jail					
Safety Purposes	169,065	0	0	0	169,065
Human Services	26,200	0	0	0	26,200
Economic Development	245,837	0	0	0	245,837
Health	8,597	0	0	0	8,597
Subsequent Year's					
Appropriations	8,100,837	0	0	0	8,100,837
Total Assigned	8,869,012	0	0	0	8,869,012
Unassigned (Deficit):	27,329,597	0	0	(410,004)	26,919,593
Total Fund Balances	\$37,862,519	\$4,289,058	\$39,910,251	\$28,590,909	\$110,652,737

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization fund by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the General Fund. The fund balance should not exceed 50 percent of the General Fund average revenues. The balance in the reserve at December 31, 2024, is \$12,639,282.

NOTE 21 - RELATED PARTY TRANSACTIONS

During 2024, the County contributed \$141,667 in promotional and operational expenses to the Port Authority.

NOTE 22 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the county commissioners believe such disallowances, if any, will be immaterial. Claims and lawsuits are pending against the County. Based upon information provided by the County's legal counsel, any potential liability and effect on the financial statements, if any, is not determinable at this time.

NOTE 23 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines. The 2024 activity includes, \$574,482 was subgranted to other governments and organizations. These amounts are reflected as legislative and executive, public safety, and intergovernmental expenditures in the Local Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

During 2024, the County charged prior year expenditures to the Local Fiscal Recovery Special Revenue Fund for jail construction engineering and design services. These amounts are reflected as capital outlay expenditures in the Local Fiscal Recovery Special Revenue Fund on the accompanying financial statements.

During 2024, the County charged current and prior year expenditures to the Local Fiscal Recovery Special Revenue Fund for Water and Sewer Enterprise Fund utility projects. The Water and Sewer Enterprise Funds billed the Local Fiscal Recovery Special Revenue Fund for these costs. The Water and Sewer Enterprise Funds are reflecting these receipts of \$250,000 and \$1,493,908 as capital contributions revenue in the accompanying financial statements.

NOTE 24 - JOINTLY GOVERNED ORGANIZATIONS

SouthEastern Ohio Joint Solid Waste Management District

The County is a member of the SouthEastern Ohio Joint Solid Waste Management District (District), which is a jointly governed organization involving Muskingum, Guernsey, Monroe, Morgan, Noble, and Washington counties. The District provides for management strategies and local government funding on

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

behalf of the participating counties regarding contractual arrangements with private solid waste disposal facilities, which would assure continued access to adequate disposal capacity for the District. The District was created in 1989 as required by the Ohio Revised Code.

The District is governed and operated through three groups. An eighteen-member board of directors, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by Noble County. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. A forty-three member policy committee, composed of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee.

The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were made by the County during 2024. Financial information can be obtained from the District Coordinator, 46049 Marietta Road, Suite 6, Caldwell, Ohio 43724.

Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board (Board) is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Morgan, Noble, and Perry Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community-based mental health and substance abuse programming. The Board consists of fourteen members appointed by either the participating county commissioners or the Ohio Department of Mental Health and Addiction Services. Members are residents of the Board's six-county area. The Board exercises total control over the operations including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board.

During 2024, Muskingum County contributed \$1,656,709 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the County's property tax levy and related revenue, is presented in a custodial fund. Financial information can be obtained from the Muskingum Area Mental Health and Recovery Services Board, 1500 Coal Run Road, Zanesville, Ohio 43701.

Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves nineteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. MEORC has no outstanding debt. The Board exercises total control over the operations of the MEORC including budgeting, contracting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2024, the County made no contributions to MEORC. The County reports cash with fiscal agent in the amount of \$282,851 for monies held by the organization. To obtain financial information, write to the Mid East Ohio Regional Council's Director of Financial Operations, 1 Avalon Road, Mt. Vernon, Ohio 43050.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

South East Area Transit Authority (SEAT)

The South East Area Transit Authority (SEAT) was created pursuant to State statutes in 1979 for the purpose of providing transportation in the City of Zanesville, Muskingum County, City of Cambridge, and Guernsey County, as well as the southeastern Ohio area. The SEAT's Board of Trustees consists of eleven members that serve overlapping three-year terms. Six members are appointed by the Mayor of Zanesville with the consent of City Council, two members are appointed by the Muskingum County Commissioners, and the remaining three members are appointed by the Guernsey County Commissioners, the Mayor of Cambridge, and the Mayor of South Zanesville. The Board exercises total control over the operations of SEAT including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2024, the County made no contributions to SEAT. The SEAT has no outstanding debt. The SEAT is a related organization of the City of Zanesville. Complete financial information can be obtained from the South East Area Transit Authority, 375 Fairbanks Street, Zanesville, Ohio 43701.

Muskingum Families & Children First Council

The Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. Permanent members of the Council are those individuals, public officials, and organizations that are mandated per Ohio Revised Code Section 121.37. The Council may include additional permanent or temporary members from any local public or private agency or group that funds, advocates, or provides services to children. The Council is composed of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Muskingum County Department of Job and Family Services serves as the fiscal and administrative agent for the Council. During 2024, the County made no contributions to the Council. Financial information may be obtained from the Muskingum Families & Children First Council, 333 Putnam Avenue, Zanesville, Ohio 43701.

Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties, including Muskingum County, in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors composed of one representative appointed by each participating county. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Area Agency on Aging has no outstanding debt. During 2024, the County contracted with the Area Agency on Aging to provide senior citizens services. Financial information can be obtained from the Area Agency on Aging, Region 9, 710 Wheeling Avenue, Cambridge, Ohio 43725.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments composed of Muskingum, Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a twenty-one member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner from each county currently appoints one member to the board of directors. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2024, OMEGA received \$9,247 from Muskingum County. Financial information can be obtained from OMEGA, 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a five-member board of directors. The board is composed of two members appointed by Muskingum County, two members appointed by the City of Zanesville, and one member appointed jointly by the County and the City. The Board exercises total control over the operations of the Authority including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. Financial information may be obtained from the Zanesville-Muskingum County Port Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight-member governing board that consists of one juvenile court judge, or designee, from the counties of Muskingum, Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Board exercises total control over the operations of the Facility including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2024, the County made no contributions to the Facility for the housing of juvenile offenders. Financial information can be obtained from the Perry Multi-County Juvenile Facility, 1625 Commerce Drive, New Lexington, Ohio 43764.

Muskingum County Center for Seniors

The Muskingum County Center for Seniors (Center) is a jointly governed organization which operates as a not-for-profit organization created under 501(c)(3) of the Internal Revenue Code. The Center provides various services to seniors, including transportation services, nutritional and physical fitness information and instruction, meals, and legal counseling. The Center is governed by an eleven-member board consisting

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

of five members appointed by the Muskingum County Board of County Commissioners, five members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed ten members. The Board exercises total control over the operations of the Center including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The Center was the recipient of support from the Muskingum County Senior Services Levy. During 2024, Muskingum County contributed \$2,213,641 in tax levy revenue. Additional revenue is provided through contracts with the Area Agency on Aging. Financial information can be obtained from the Muskingum County Center for Seniors, 160 North Fourth Street, Zanesville, Ohio 43701.

NOTE 25 - RELATED ORGANIZATIONS

Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven-member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The Authority receives funding in the form of excise tax on hotels and motels in the amount of four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law.

During 2024, the Authority received \$596,165 from excise taxes and rental income. The Authority has no outstanding debt. Financial information can be obtained from the Muskingum County Convention Facilities Authority, 205 North Fifth Street, Zanesville, Ohio 43701.

Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938 and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five-member board. Muskingum County appoints three members, and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Financial information can be obtained from the Zanesville Metropolitan Housing Authority, 407 Pershing Road, Zanesville, Ohio 43701.

Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a five-member board appointed by the probate court judge of Muskingum County. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2024. The County serves as fiscal agent for the Park District and the activity is reflected in the Other Fiscal Agent Custodial Fund. Financial information can be obtained from Muskingum Valley Park District, 1720 Euclid Avenue, Zanesville, Ohio 43701.

Muskingum County Library System

The Muskingum County Library System (the Library), was organized as a county district library in 1988 under the laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

appointed by the Muskingum County Commissioners and the Muskingum County Common Pleas Court. Appointments are for seven-year terms and members serve without compensation. Under Ohio statutes, the Library is a body corporate and politic capable of being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library also determines and operates under its own budget. Control and management of the Library is governed by Sections 3375.33 to 3375.39 of the Ohio Revised Code with administration of the day-to-day operations of the Library being the responsibility of the Director and the financial accountability being solely that of the Fiscal Officer. The Library provides the community with various educational and literary resources. Financial information can be obtained from the Muskingum County Library System, 220 North Fifth Street, Zanesville, Ohio 43701.

Transportation Improvement District

The Transportation Improvement District (the District) is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a Board of Directors consisting of seven members, with five members appointed by a majority vote of the Muskingum County Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to finance, construct, maintain, repair, and operate selected transportation projects within Muskingum County. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. During 2024, the County made no contributions to this organization.

NOTE 26 - PUBLIC ENTITY POOLS

County Risk Sharing Authority, Inc.

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2024 was \$442,161. Requests for financial information should be directed to CORSA's Managing Director, County Risk Sharing Authority, Inc., 209 East State Street, Columbus, Ohio, 43215.

County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program

The County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program) is a shared risk pool among thirty counties in Ohio. Section 4123.29, Ohio

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of eleven members as follows: the president and the secretary/treasurer of County Commissioners' Association of Ohio Service Corporation and nine representatives elected from the participating counties.

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

The County's premium payments to BWC were \$503,953.

NOTE 27 - MUSKINGUM COUNTY LAND REUTILIZATION CORPORATION

A. Reporting Entity

The Muskingum County Land Reutilization Corporation (Land Bank) is a county land reutilization corporation that was formed on June 27, 2012, when the Muskingum County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution number 10-713 as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is to strengthen neighborhoods in Muskingum County (the County) by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed, and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03(B) of the Ohio Revised Code, the Board of Directors of the Land Bank shall be composed of no less than five 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 decennial 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 federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Land Bank board. The term of office of each ex officio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

The Land Bank is a legally separate entity and is reported by the County as a discretely presented component unit in the County's basic financial statements.

Muskingum Land Concern (the Subsidiary) is a 501(c)(3) not-for-profit organization incorporated on August 1, 2023. The purpose of the Subsidiary is to assist with the acquisition and development of distressed and underused property within the community, and to work side by side with the Land Bank. As

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

such, the Subsidiary is considered a component unit of the Land Bank and is included in its presentation. The Land Bank's management believes these basic financial statements present all activities for which the Land Bank is financially accountable.

B. Summary of Significant Accounting Policies

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

Basis of Presentation

The Land Bank's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The Statement of Net Position and the Statement of Activities display information about the Land Bank as a whole. These statements usually distinguish between those activities of the Land Bank that are governmental and those that are business-type. The Land Bank, however, does not have any business-type activities.

The Statement of Net Position presents the financial condition of the governmental activities of the Land Bank at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Land Bank'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 charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Land Bank, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Land Bank.

Fund Financial Statements Fund financial statements are designed to present financial information of the Land Bank at this more detailed level. The Land Bank's General Fund and Grant Fund are its only governmental funds.

Fund Accounting

The Land Bank uses fund accounting to segregate cash and investments that are restricted as to use. A fund is a separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For financial statement presentation purposes, the Land Bank's funds are classified as governmental.

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Governmental Funds Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be repaid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance.

The following is the Land Bank's governmental funds:

General Fund The General Fund accounts for all financial resources that are not required to be separately accounted for. The General Fund balance is available to the Land Bank for any purpose provided it is expended or transferred according to the general laws of Ohio.

Grant Fund The Grant Fund accounts for grant activity for the demolition and improvements to distressed properties.

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 Land Bank are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Fund Financial Statements The General Fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

Basis of Accounting

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

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

Nonexchange transactions, in which the Land Bank receives value without directly giving equal value in return, include grants, entitlements, and donations. 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 Land Bank must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

the Land Bank on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Federal Income Tax

The Land Bank is exempt from federal income tax under Section 115(1) of the Internal Revenue Code. The Subsidiary is exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Land Bank are deposited in a demand deposit or invested in short-term investments in order to provide improved cash management. All monies are maintained with a single bank. During 2024, investments were limited to marketable certificates of deposit, money market, and United States treasury bills. Investments with original maturities of three months or less at the time they are purchased by the Land Bank are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Net Position

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. The Land Bank did not have any deferred outflow of resources as of December 31, 2024. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Board of Directors or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Land Bank applies restricted resources first when an expense is incurred for which both restricted and unrestricted net positions are available. The Land Bank had \$712,266 in restricted net positions at December 31, 2024.

Estimates

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

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Land Bank and that are either unusual in nature or infrequent in occurrence. The Land Bank had no extraordinary or special items during 2024.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Land Bank is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted The restricted classification is used 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 imposed by law through constitutional provisions or enabling legislation.

Committed The committed fund balance classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Land Bank’s Board of Directors.

Assigned Assigned fund balance includes amounts that are constrained by the Land Bank’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

Property Held for Reutilization

Property held for reutilization represents properties held by the Land Bank that the Land Bank intends to sell to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, half of the County appraised value, which approximates fair market value of the property, or the net realizable value assigned by the Land Bank’s Board of Directors for properties that hold more or less value.

Property Leased

Property leased represents properties held by the Land Bank that the Land Bank leases to a third party. These assets are valued at cost, or in the case of donated or forfeited properties, the estimated fair market

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

value of the property, or the net realizable value assigned by the Land Bank's Board of Directors for properties that hold more or less value.

Leases Receivable and Deferred Lease Revenue

In accordance with GASB Statement No. 87, the Land Bank recognizes leases receivables measured at the present value of lease payments expected to be received during the lease term and a corresponding deferred inflow of resources measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. In the absence of a stated interest rate, the Land Bank measures present value of future lease payments using the interest rate implied in the lease, when determinable. Subsequently, the Land Bank recognizes interest revenue and a reduction of lease receivables as payments are received. The Land Bank recognized rental income and a reduction of deferred lease revenue on a straight-line basis over the term of the lease.

C. Deposits

At December 31, 2024, the carrying amount of the Land Bank's deposit and money market accounts was \$598,796, and the carrying amount of the Land Bank's investments in marketable certificates of deposit and United States treasury bills was \$667,552. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, up to \$250,000 is covered by Federal Deposit Insurance Corporation (FDIC) and any remaining amount over that is either covered under the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk.

Custodial credit risk is the risk that in the event of bank failure that the Land Bank's deposits may not be returned to it or the Land Bank will not be able to recover the value of its investments that are in the possession of an outside party. Protection of the Land Bank's cash and deposits is provided by the FDIC, by eligible securities pledged by the financial institution as security for repayment or by the financial institution's 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.

D. Investments

As of December 31, 2024, the Land Bank had the following investments.

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Percent of Total Applicable Investments</u>	<u>Moody's Rating</u>
Fair value – Level One Inputs				
Money Market	\$ 513,390	Under One Year	43.47%	Not rated
Fair value – Level Two Inputs				
Marketable Certificates of Deposit	325,474	1/31/2025-12/8/2025	27.56%	Not rated
US Treasury Bills	342,078	2/20/2025-11/28/2025	28.97%	Not rated
Total	\$ 1,180,942		100.00%	

The Land Bank 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 observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the Land Bank's recurring fair value measurements as of December 31, 2024. The Land Bank's investments measured at fair value are valued using methodologies that incorporate market inputs such as

Muskingum County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2024

benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (Level 2 inputs).

Interest Rate Risk - The Land Bank's investment policy does not address interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Land Bank, and that an investment must be purchased with the expectation that it will be held to maturity. The intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk - The Land Bank has no investment policy that addresses credit risk.

Custodial Credit Risk - The Land Bank has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk - The Land Bank places no limit on the amount it may invest in any one issuer. The percentage of total investments is listed in the table above.

E. Lease

Effective December 1, 2022, the Land Bank entered into an agreement to lease certain properties for \$300 per month for eight months, with an option to extend the terms of the lease month-to-month for an additional six months. The Land Bank recognized \$1,677 of rental income for the year ended December 31, 2024.

F. Risk Management

The Land Bank is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Land Bank has obtained commercial insurance from private carriers for the following risks:

- Commercial General Liability
- Directors/Officers Liability

G. Transactions with Muskingum County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Land Bank has been authorized by the County Commissioners to receive 5% of all collections of delinquent real property, personal 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 Land Bank to fund operations. As of December 31, 2024, the Land Bank recognized revenues of \$515,750 for these fees that were collected by the County in 2024.

As of December 31, 2024, the Land Bank owed \$5,640 of property fees collected to the County.

Required Supplementary Information

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

	2024	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.2287700%	0.2428720%	0.2351630%	0.2356960%	0.2274970%
County's Proportionate Share of the Net Pension Liability	\$59,892,923	\$71,744,497	\$20,460,132	\$34,901,446	\$44,966,325
County's Covered Payroll	\$36,141,417	\$36,132,325	\$32,931,788	\$31,984,996	\$30,811,644
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	165.72%	198.56%	62.13%	109.12%	145.94%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%	82.17%

Amounts presented for each year were determined as of the County's measurement date which is the prior year-end.

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015
0.2284930%	0.2265070%	0.2282760%	0.2319050%	0.2325800%
\$62,579,600	\$35,534,557	\$51,837,598	\$40,168,870	\$28,051,747
\$29,701,464	\$28,840,913	\$26,191,371	\$27,738,406	\$27,270,397
210.70%	123.21%	197.92%	144.81%	102.87%
74.70%	84.66%	77.25%	81.08%	86.45%

Muskingum County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
Last Seven Years (1)

	2024	2023	2022
County's Proportion of the Net Pension Asset	0.1600150%	0.1623840%	0.1505120%
County's Proportionate Share of the Net Pension Asset	\$491,856	\$382,724	\$593,025
County's Covered Payroll	\$734,775	\$756,829	\$686,179
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-66.94%	-50.57%	-86.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	144.55%	137.14%	169.88%

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

Amounts presented for each year were determined as of the County's measurement date which is the prior year-end.

See accompanying notes to the required supplementary information

2021	2020	2019	2018
0.1225670%	0.1208060%	0.1333260%	0.1686280%
\$353,807	\$251,909	\$149,089	\$229,557
\$539,729	\$537,771	\$570,221	\$568,954
-65.55%	-46.84%	-26.15%	-40.35%
157.67%	145.28%	126.64%	137.28%

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

	2024	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.003359670%	0.003671830%	0.003982480%	0.004193362%	0.005319710%
County's Proportionate Share of the Net Pension Liability	\$646,454	\$790,726	\$885,310	\$536,158	\$1,287,181
County's Covered Payroll	\$466,307	\$495,950	\$517,743	\$517,436	\$642,007
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%	75.50%

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

See accompanying notes to the required supplementary information

2019	2018	2017	2016	2015
0.005604100%	0.005683520%	0.006074460%	0.005972030%	0.006841300%
\$1,239,313	\$1,249,679	\$1,443,001	\$1,999,018	\$1,890,735
\$657,943	\$646,121	\$667,814	\$628,371	\$713,779
188.36%	193.41%	216.08%	318.13%	264.89%
77.40%	77.30%	75.30%	66.80%	72.10%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.2222530%	0.2357330%	0.2276180%	0.2274360%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$2,005,887)	\$1,486,342	(\$7,129,343)	(\$4,051,954)
County's Covered Payroll	\$37,736,987	\$37,734,254	\$34,309,642	\$33,196,950
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.32%	3.94%	-20.78%	-12.21%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	107.76%	94.79%	128.23%	115.57%

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

Amounts presented for each year were determined as of the County's measurement date which is the prior year-end.

See accompanying notes to the required supplementary information

2020	2019	2018	2017
0.2196700%	0.2211390%	0.2190300%	0.2216800%
\$30,342,134	\$28,831,305	\$23,785,044	\$22,390,433
\$32,002,665	\$30,926,885	\$30,001,342	\$27,424,029
94.81%	93.22%	79.28%	81.65%
47.80%	46.33%	54.14%	54.04%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability (Asset)	0.003359670%	0.003671830%	0.003982480%	0.004193362%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$63,727)	(\$71,414)	(\$103,119)	(\$88,413)
County's Covered Payroll	\$466,307	\$495,950	\$517,743	\$517,436
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.67%	-14.40%	-19.92%	-17.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	158.00%	168.50%	230.70%	174.70%

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

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

See accompanying notes to the required supplementary information

2020	2019	2018	2017
0.005319710%	0.005604100%	0.005683520%	0.006074460%
(\$93,493)	(\$92,816)	(\$91,327)	\$237,003
\$642,007	\$657,943	\$646,121	\$667,814
-14.56%	-14.11%	-14.13%	35.49%
182.10%	174.70%	176.00%	47.11%

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

	2024	2023	2022	2021	2020
Net Pension Liability - Traditional Plan					
Contractually Required Contribution	\$5,744,453	\$5,269,687	\$5,270,319	\$4,781,771	\$4,645,794
Contributions in Relation to the Contractually Required Contribution	<u>(5,744,453)</u>	<u>(5,269,687)</u>	<u>(5,270,319)</u>	<u>(4,781,771)</u>	<u>(4,645,794)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,250,912	\$36,141,417	\$36,132,325	\$32,931,788	\$31,984,996
Pension Contributions as a Percentage of Covered Payroll	<u>14.64%</u>	<u>14.58%</u>	<u>14.59%</u>	<u>14.52%</u>	<u>14.52%</u>
Net Pension Asset - Combined Plan					
Contractually Required Contribution	\$83,069	\$88,173	\$105,956	\$96,065	\$75,562
Contributions in Relation to the Contractually Required Contribution	<u>(83,069)</u>	<u>(88,173)</u>	<u>(105,956)</u>	<u>(96,065)</u>	<u>(75,562)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$692,242	\$734,775	\$756,829	\$686,179	\$539,729
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset - OPEB Plan (1)					
Contractually Required Contribution	\$48,740	\$42,843	\$33,804	\$27,667	\$26,889
Contributions in Relation to the Contractually Required Contribution	<u>(48,740)</u>	<u>(42,843)</u>	<u>(33,804)</u>	<u>(27,667)</u>	<u>(26,889)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$41,010,279	\$37,736,987	\$37,734,253	\$34,309,642	\$33,196,950
OPEB Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>0.11%</u>	<u>0.09%</u>	<u>0.08%</u>	<u>0.08%</u>

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans, therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes members from the Traditional Plan, the Combined Plan, and the Member Directed Plan. The Member Directed Pension Plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$4,479,585	\$4,318,961	\$3,899,331	\$3,280,501	\$3,472,280
<u>(4,479,585)</u>	<u>(4,318,961)</u>	<u>(3,899,331)</u>	<u>(3,280,501)</u>	<u>(3,472,280)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$30,811,644	\$29,701,464	\$28,840,913	\$26,191,371	\$27,738,406
<u>14.54%</u>	<u>14.54%</u>	<u>13.52%</u>	<u>12.53%</u>	<u>12.52%</u>
\$75,288	\$79,831	\$73,964	\$71,251	\$77,832
<u>(75,288)</u>	<u>(79,831)</u>	<u>(73,964)</u>	<u>(71,251)</u>	<u>(77,832)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$537,771	\$570,221	\$568,954	\$593,758	\$648,600
<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$26,130	\$26,208	\$317,757	\$561,259	
<u>(26,130)</u>	<u>(26,208)</u>	<u>(317,757)</u>	<u>(561,259)</u>	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
\$32,002,665	\$30,926,885	\$30,001,342	\$27,424,029	
<u>0.08%</u>	<u>0.08%</u>	<u>1.06%</u>	<u>2.05%</u>	

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net Pension Liability					
Contractually Required Contribution	\$78,209	\$63,989	\$71,686	\$69,273	\$83,872
Contributions in Relation to the Contractually Required Contribution	<u>(78,209)</u>	<u>(63,989)</u>	<u>(71,686)</u>	<u>(69,273)</u>	<u>(83,872)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$558,636	\$457,064	\$512,043	\$494,807	\$599,086
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability/Asset					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$558,636	\$457,064	\$512,043	\$494,807	\$599,086
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$92,180	\$92,601	\$89,321	\$90,226	\$100,029
<u>(92,180)</u>	<u>(92,601)</u>	<u>(89,321)</u>	<u>(90,226)</u>	<u>(100,029)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$658,429	\$661,436	\$638,007	\$644,471	\$714,493
14.00%	14.00%	14.00%	14.00%	14.00%
\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$658,429	\$661,436	\$638,007	\$644,471	\$714,493
0.00%	0.00%	0.00%	0.00%	0.00%

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions, compared with those used in prior years, are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:	
2024	2.3 percent, simple through 2024, then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 7.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

Changes in Assumptions – OPERS Pension – Combined Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions, compared with those used in prior years, are presented below:

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

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

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2022 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions, compared with those used in prior years, are presented below:

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

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2024	5.50 percent, initial 3.5 percent, ultimate in 2038
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

Changes in Benefit Term – STRS Pension

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recovery experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of the current Medicare Advantage contract on December 31, 2028.

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recovery experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect that it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

Muskingum County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2024

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021, premium based on June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

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

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$5,005,962	\$5,071,937	\$65,975
Permissive Sales Taxes	21,000,000	25,349,649	4,349,649
Charges for Services	5,224,419	6,621,677	1,397,258
Licenses and Permits	486,200	515,196	28,996
Fines, Forfeitures, and Settlements	274,700	315,901	41,201
Intergovernmental	3,865,861	4,552,437	686,576
Interest	2,024,174	4,357,273	2,333,099
Payments in Lieu of Taxes	278,022	287,713	9,691
Rent and Leases	240,075	338,940	98,865
Contributions and Donations	489,282	597,414	108,132
Other	795,493	1,142,058	346,565
<i>Total Revenues</i>	<u>39,684,188</u>	<u>49,150,195</u>	<u>9,466,007</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	627,192	611,722	15,470
Fringe Benefits	230,221	210,885	19,336
Contractual Services	1,987,317	1,819,472	167,845
Materials and Supplies	126,394	104,379	22,015
Capital Outlay	4,423,445	3,194,581	1,228,864
Other	136,342	134,943	1,399
<i>Total Board of County Commissioners</i>	<u>7,530,911</u>	<u>6,075,982</u>	<u>1,454,929</u>
County Auditor			
Salaries and Wages	649,539	634,220	15,319
Fringe Benefits	299,783	282,732	17,051
Contractual Services	444,563	253,648	190,915
Materials and Supplies	40,757	21,637	19,120
Capital Outlay	62,000	20,297	41,703
<i>Total County Auditor</i>	<u>1,496,642</u>	<u>1,212,534</u>	<u>284,108</u>
County Treasurer			
Salaries and Wages	181,079	179,975	1,104
Fringe Benefits	83,200	74,569	8,631
Contractual Services	101,005	83,843	17,162
Materials and Supplies	7,500	2,962	4,538
Capital Outlay	1,750	0	1,750
<i>Total County Treasurer</i>	<u>\$374,534</u>	<u>\$341,349</u>	<u>\$33,185</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	\$1,859,987	\$1,718,097	\$141,890
Fringe Benefits	762,533	643,970	118,563
Contractual Services	210,026	151,936	58,090
Materials and Supplies	63,966	51,078	12,888
Capital Outlay	396,844	336,030	60,814
<i>Total Prosecuting Attorney</i>	<u>3,293,356</u>	<u>2,901,111</u>	<u>392,245</u>
Records Commission			
Salaries and Wages	111,500	111,485	15
Fringe Benefits	34,665	31,138	3,527
Contractual Services	14,444	7,243	7,201
Materials and Supplies	8,779	8,322	457
Capital Outlay	21,406	17,935	3,471
<i>Total Records Commission</i>	<u>190,794</u>	<u>176,123</u>	<u>14,671</u>
Clerk of Courts Title			
Salaries and Wages	159,700	159,322	378
Fringe Benefits	108,827	102,427	6,400
Contractual Services	174,818	22,385	152,433
Materials and Supplies	55,000	35,540	19,460
Capital Outlay	3,500	1,740	1,760
<i>Total Clerk of Courts Title</i>	<u>501,845</u>	<u>321,414</u>	<u>180,431</u>
Board of Revision			
Contractual Services	5,815	1,990	3,825
Board of Elections			
Salaries and Wages	664,233	662,779	1,454
Fringe Benefits	259,890	252,361	7,529
Contractual Services	393,919	381,096	12,823
Materials and Supplies	61,456	52,687	8,769
Capital Outlay	24,164	22,807	1,357
<i>Total Board of Elections</i>	<u>\$1,403,662</u>	<u>\$1,371,730</u>	<u>\$31,932</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	\$360,000	\$358,364	\$1,636
Fringe Benefits	149,120	141,441	7,679
Contractual Services	344,487	331,295	13,192
Materials and Supplies	44,865	14,134	30,731
Capital Outlay	345,138	97,353	247,785
<i>Total Information Services</i>	<u>1,243,610</u>	<u>942,587</u>	<u>301,023</u>
Maintenance and Operation			
Salaries and Wages	661,000	659,849	1,151
Fringe Benefits	282,175	266,350	15,825
Contractual Services	617,884	468,827	149,057
Materials and Supplies	223,984	209,966	14,018
Capital Outlay	210,000	81,891	128,109
<i>Total Maintenance and Operation</i>	<u>1,995,043</u>	<u>1,686,883</u>	<u>308,160</u>
Recorder			
Salaries and Wages	235,408	192,298	43,110
Fringe Benefits	102,205	66,007	36,198
Contractual Services	65,668	55,188	10,480
Materials and Supplies	5,250	2,565	2,685
<i>Total Recorder</i>	<u>408,531</u>	<u>316,058</u>	<u>92,473</u>
Recorder Supplemental Equipment			
Fringe Benefits	2,000	1,751	249
Contractual Services	45	21	24
Capital Outlay	15,000	559	14,441
<i>Total Recorder Supplemental Equipment</i>	<u>17,045</u>	<u>2,331</u>	<u>14,714</u>
Fleet Garage			
Salaries and Wages	105,000	104,172	828
Fringe Benefits	52,575	50,436	2,139
Contractual Services	1,765	1,747	18
Materials and Supplies	112,574	103,043	9,531
<i>Total Fleet Garage</i>	<u>271,914</u>	<u>259,398</u>	<u>12,516</u>
<i>Total General Government - Legislative and Executive</i>	<u>\$18,733,702</u>	<u>\$15,609,490</u>	<u>\$3,124,212</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial			
Court of Appeals			
Contractual Services	\$59	\$26	\$33
Other	23,500	17,941	5,559
	<u>23,559</u>	<u>17,967</u>	<u>5,592</u>
<i>Total Court of Appeals</i>			
	<u>23,559</u>	<u>17,967</u>	<u>5,592</u>
Domestic Relations Court			
Salaries and Wages	716,400	652,878	63,522
Fringe Benefits	217,057	193,780	23,277
Contractual Services	22,170	18,387	3,783
Materials and Supplies	12,322	9,324	2,998
Capital Outlay	10,357	10,213	144
	<u>978,306</u>	<u>884,582</u>	<u>93,724</u>
<i>Total Domestic Relations Court</i>			
	<u>978,306</u>	<u>884,582</u>	<u>93,724</u>
Common Pleas Court			
Salaries and Wages	338,212	335,631	2,581
Fringe Benefits	111,474	104,593	6,881
Contractual Services	109,417	98,928	10,489
Materials and Supplies	36,117	30,059	6,058
Capital Outlay	19,700	19,541	159
	<u>614,920</u>	<u>588,752</u>	<u>26,168</u>
<i>Total Common Pleas Court</i>			
	<u>614,920</u>	<u>588,752</u>	<u>26,168</u>
Jury Commission			
Salaries and Wages	6,600	6,600	0
Fringe Benefits	1,119	1,077	42
Contractual Services	20	20	0
	<u>7,739</u>	<u>7,697</u>	<u>42</u>
<i>Total Jury Commission</i>			
	<u>7,739</u>	<u>7,697</u>	<u>42</u>
Adult Probation			
Salaries and Wages	434,596	431,464	3,132
Fringe Benefits	216,862	195,687	21,175
Contractual Services	10,588	7,333	3,255
Materials and Supplies	7,000	6,464	536
Capital Outlay	10,500	9,871	629
	<u>679,546</u>	<u>650,819</u>	<u>28,727</u>
<i>Total Adult Probation</i>			
	<u>679,546</u>	<u>650,819</u>	<u>28,727</u>
Juvenile Court			
Salaries and Wages	536,595	505,821	30,774
Fringe Benefits	224,095	187,185	36,910
Contractual Services	163,127	62,516	100,611
Materials and Supplies	37,288	36,734	554
Capital Outlay	27,500	25,469	2,031
	<u>\$988,605</u>	<u>\$817,725</u>	<u>\$170,880</u>
<i>Total Juvenile Court</i>			
	<u>\$988,605</u>	<u>\$817,725</u>	<u>\$170,880</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	\$552,200	\$486,751	\$65,449
Fringe Benefits	237,205	181,736	55,469
Contractual Services	7,322	3,117	4,205
Materials and Supplies	3,000	2,350	650
Capital Outlay	37,878	19,948	17,930
<i>Total Juvenile Probation</i>	<u>837,605</u>	<u>693,902</u>	<u>143,703</u>
Detention Home			
Salaries and Wages	1,906,844	1,899,836	7,008
Fringe Benefits	737,358	714,247	23,111
Contractual Services	180,291	154,982	25,309
Materials and Supplies	177,117	165,315	11,802
Capital Outlay	13,550	12,758	792
<i>Total Detention Home</i>	<u>3,015,160</u>	<u>2,947,138</u>	<u>68,022</u>
Probate Court			
Salaries and Wages	259,100	258,918	182
Fringe Benefits	88,024	83,482	4,542
Contractual Services	21,188	19,296	1,892
Materials and Supplies	8,900	8,764	136
Capital Outlay	2,668	2,668	0
<i>Total Probate Court</i>	<u>379,880</u>	<u>373,128</u>	<u>6,752</u>
Clerk of Courts			
Salaries and Wages	442,495	437,233	5,262
Fringe Benefits	202,950	170,241	32,709
Contractual Services	61,113	9,131	51,982
Materials and Supplies	28,799	23,649	5,150
Capital Outlay	4,000	1,956	2,044
<i>Total Clerk of Courts</i>	<u>739,357</u>	<u>642,210</u>	<u>97,147</u>
County Court			
Salaries and Wages	424,500	424,174	326
Fringe Benefits	208,815	195,276	13,539
Contractual Services	13,580	11,121	2,459
Materials and Supplies	24,341	22,469	1,872
Capital Outlay	6,500	5,298	1,202
<i>Total County Court</i>	<u>\$677,736</u>	<u>\$658,338</u>	<u>\$19,398</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Municipal Court			
Salaries and Wages	\$25,300	\$25,300	\$0
Fringe Benefits	41,900	37,128	4,772
Contractual Services	95,354	84,984	10,370
	<hr/>	<hr/>	<hr/>
<i>Total Municipal Court</i>	162,554	147,412	15,142
	<hr/>	<hr/>	<hr/>
Attorney Fees - Public Defender Attorney Fees	1,553,278	1,313,530	239,748
	<hr/>	<hr/>	<hr/>
<i>Total General Government - Judicial</i>	10,658,245	9,743,200	915,045
	<hr/>	<hr/>	<hr/>
Public Safety			
Coroner's Office			
Salaries and Wages	78,632	76,823	1,809
Fringe Benefits	41,700	39,224	2,476
Contractual Services	140,978	126,334	14,644
Materials and Supplies	500	0	500
	<hr/>	<hr/>	<hr/>
<i>Total Coroner's Office</i>	261,810	242,381	19,429
	<hr/>	<hr/>	<hr/>
Sheriff			
Salaries and Wages	8,750,010	8,627,213	122,797
Fringe Benefits	3,481,963	3,408,491	73,472
Contractual Services	1,509,458	1,468,735	40,723
Materials and Supplies	622,400	566,704	55,696
Capital Outlay	708,161	602,672	105,489
	<hr/>	<hr/>	<hr/>
<i>Total Sheriff</i>	15,071,992	14,673,815	398,177
	<hr/>	<hr/>	<hr/>
Jail			
Contractual Services	1,105,836	1,063,131	42,705
	<hr/>	<hr/>	<hr/>
Disaster Services			
Contractual Services	87,329	81,072	6,257
	<hr/>	<hr/>	<hr/>
Building Regulation			
Salaries and Wages	355,000	345,752	9,248
Fringe Benefits	124,801	112,262	12,539
Contractual Services	244,610	243,714	896
Materials and Supplies	4,311	4,311	0
Capital Outlay	15,002	14,985	17
	<hr/>	<hr/>	<hr/>
<i>Total Building Regulation</i>	743,724	721,024	22,700
	<hr/>	<hr/>	<hr/>
<i>Total Public Safety</i>	\$17,270,691	\$16,781,423	\$489,268
	<hr/>	<hr/>	<hr/>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
Public Works			
Engineer			
Salaries and Wages	\$140,000	\$139,193	\$807
Fringe Benefits	63,730	57,342	6,388
Contractual Services	9,520	7,272	2,248
Materials and Supplies	2,500	1,536	964
	<u>215,750</u>	<u>205,343</u>	<u>10,407</u>
<i>Total Engineer</i>			
	<u>215,750</u>	<u>205,343</u>	<u>10,407</u>
Planning Commission			
Salaries and Wages	74,420	24,875	49,545
Fringe Benefits	12,090	11,874	216
Contractual Services	338	227	111
Materials and Supplies	200	0	200
	<u>87,048</u>	<u>36,976</u>	<u>50,072</u>
<i>Total Planning Commission</i>			
	<u>87,048</u>	<u>36,976</u>	<u>50,072</u>
<i>Total Public Works</i>	<u>302,798</u>	<u>242,319</u>	<u>60,479</u>
Health			
Humane Society			
Fringe Benefits	8,371	8,095	276
Contractual Services	15,650	15,650	0
	<u>24,021</u>	<u>23,745</u>	<u>276</u>
<i>Total Humane Society</i>			
	<u>24,021</u>	<u>23,745</u>	<u>276</u>
Agriculture			
Contractual Services	190,429	190,429	0
	<u>190,429</u>	<u>190,429</u>	<u>0</u>
Other Health - Crippled Children Aid			
Contractual Services	362,536	263,381	99,155
	<u>362,536</u>	<u>263,381</u>	<u>99,155</u>
<i>Total Health</i>	<u>576,986</u>	<u>477,555</u>	<u>99,431</u>
Human Services			
Soldier's Relief			
Salaries and Wages	36,000	36,000	0
Fringe Benefits	18,102	15,762	2,340
Contractual Services	486,811	350,994	135,817
Materials and Supplies	12,832	8,187	4,645
Capital Outlay	13,171	2,847	10,324
	<u>\$566,916</u>	<u>\$413,790</u>	<u>\$153,126</u>
<i>Total Soldier's Relief</i>			
	<u>\$566,916</u>	<u>\$413,790</u>	<u>\$153,126</u>

(continued)

Muskingum 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, 2024

	Final Budget	Actual	Variance with Final Budget
Human Services (continued)			
Veteran's Services			
Salaries and Wages	\$314,990	\$299,726	\$15,264
Fringe Benefits	160,685	99,177	61,508
Contractual Services	119,127	82,534	36,593
Materials and Supplies	41,000	30,609	10,391
	<u>635,802</u>	<u>512,046</u>	<u>123,756</u>
<i>Total Veteran's Services</i>			
	<u>635,802</u>	<u>512,046</u>	<u>123,756</u>
<i>Total Human Services</i>	<u>1,202,718</u>	<u>925,836</u>	<u>276,882</u>
Intergovernmental			
Economic Development	749,583	673,740	75,843
Grants	959,800	836,710	123,090
	<u>1,709,383</u>	<u>1,510,450</u>	<u>198,933</u>
<i>Total Intergovernmental</i>			
	<u>1,709,383</u>	<u>1,510,450</u>	<u>198,933</u>
<i>Total Expenditures</i>	<u>50,454,523</u>	<u>45,290,273</u>	<u>5,164,250</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,770,335)</u>	<u>3,859,922</u>	<u>14,630,257</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	27,500	48,209	20,709
Advances In	450,000	383,818	(66,182)
Advances Out	0	(1,392,266)	(1,392,266)
Transfers In	26,000	141,150	115,150
Transfers Out	(8,862,186)	(2,418,189)	6,443,997
	<u>(8,358,686)</u>	<u>(3,237,278)</u>	<u>5,121,408</u>
<i>Total Other Financing Sources (Uses)</i>			
	<u>(8,358,686)</u>	<u>(3,237,278)</u>	<u>5,121,408</u>
<i>Net Change in Fund Balance</i>	<u>(19,129,021)</u>	<u>622,644</u>	<u>19,751,665</u>
Fund Balance Beginning of Year	26,433,149	26,433,149	0
Prior Year Encumbrances Appropriated	3,843,399	3,843,399	0
<i>Fund Balance End of Year</i>	<u>\$11,147,527</u>	<u>\$30,899,192</u>	<u>\$19,751,665</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. There were no committed revenue sources for 2024.

Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources that are restricted, committed or assigned for the payment of general long-term debt principal, interest, and related costs. There were no committed or assigned revenue sources for 2024.

Capital Projects Funds

The capital projects funds are used to account for financial resources that are restricted, committed or assigned to expenditures for capital outlay, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). There were no assigned revenue sources for 2024.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$27,460,339	\$1,002,321	\$1,621,427	\$30,084,087
Cash and Cash Equivalents in Segregated Accounts	448,001	0	0	448,001
Cash and Cash Equivalents with Fiscal Agents	11,595	0	200	11,795
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	124,007	124,007
Receivables:				
Property Taxes	9,513,590	0	0	9,513,590
Payments in Lieu of Taxes	238,902	0	0	238,902
Permissive Motor Vehicle License Tax	128,606	0	0	128,606
Lodging Taxes	20,293	0	0	20,293
Accounts	1,306,161	0	0	1,306,161
Intergovernmental	6,157,934	0	0	6,157,934
Interfund	203,385	0	0	203,385
Special Assessments	0	54,826	0	54,826
Due from Component Unit	5,640	0	0	5,640
Materials and Supplies Inventory	875,116	0	0	875,116
Prepaid Items	290,751	0	0	290,751
<i>Total Assets</i>	<u>\$46,660,313</u>	<u>\$1,057,147</u>	<u>\$1,745,634</u>	<u>\$49,463,094</u>
Liabilities				
Accounts Payable	\$802,448	\$0	\$0	\$802,448
Accrued Wages and Benefits Payable	708,283	0	0	708,283
Contracts Payable	117,997	0	157,788	275,785
Matured Compensated Absences Payable	410	0	0	410
Retainage Payable	0	0	124,007	124,007
Interfund Payable	1,329,421	0	450,000	1,779,421
Intergovernmental Payable	450,136	0	0	450,136
Unearned Revenue	578,264	0	0	578,264
Payroll Withholdings Payable	60,057	0	0	60,057
<i>Total Liabilities</i>	<u>4,047,016</u>	<u>0</u>	<u>731,795</u>	<u>4,778,811</u>
Deferred Inflows of Resources				
Property Taxes	8,940,651	0	0	8,940,651
Payments in Lieu of Taxes	238,902	0	0	238,902
Unavailable Revenue	6,858,995	54,826	0	6,913,821
<i>Total Deferred Inflows of Resources</i>	<u>16,038,548</u>	<u>54,826</u>	<u>0</u>	<u>16,093,374</u>
Fund Balances				
Nonspendable	1,165,867	0	0	1,165,867
Restricted	25,470,801	1,002,321	1,357,860	27,830,982
Committed	0	0	4,064	4,064
Unassigned (Deficits)	(61,919)	0	(348,085)	(410,004)
<i>Total Fund Balances</i>	<u>26,574,749</u>	<u>1,002,321</u>	<u>1,013,839</u>	<u>28,590,909</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$46,660,313</u>	<u>\$1,057,147</u>	<u>\$1,745,634</u>	<u>\$49,463,094</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$9,403,736	\$0	\$0	\$9,403,736
Special Assessments	0	11,835	0	11,835
Lodging Taxes	396,030	0	0	396,030
Permissive Motor Vehicle License Tax	481,469	0	0	481,469
Charges for Services	5,664,380	0	0	5,664,380
Licenses and Permits	251,971	0	0	251,971
Fines, Forfeitures, and Settlements	773,441	0	0	773,441
Intergovernmental	34,829,962	0	5,389,788	40,219,750
Investment Earnings/Interest	170,869	201,294	0	372,163
Payments in Lieu of Taxes	95,211	0	0	95,211
Rent and Leases	0	16,321	0	16,321
Contributions and Donations	174,261	0	19,645	193,906
Other	435,168	0	0	435,168
<i>Total Revenues</i>	<u>52,676,498</u>	<u>229,450</u>	<u>5,409,433</u>	<u>58,315,381</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,172,742	0	0	2,172,742
Judicial	977,587	0	0	977,587
Public Safety	7,305,492	0	0	7,305,492
Public Works	11,578,743	0	0	11,578,743
Health	1,189,340	0	0	1,189,340
Human Services	25,928,055	0	3,463	25,931,518
Community and Economic Development	394,990	0	0	394,990
Capital Outlay	0	0	7,046,124	7,046,124
Intergovernmental	2,007,539	0	0	2,007,539
Debt Service:				
Principal Retirement	612,722	104,487	0	717,209
Interest	59,998	16,889	0	76,887
Issuance Costs	0	372,490	0	372,490
<i>Total Expenditures</i>	<u>52,227,208</u>	<u>493,866</u>	<u>7,049,587</u>	<u>59,770,661</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>449,290</u>	<u>(264,416)</u>	<u>(1,640,154)</u>	<u>(1,455,280)</u>
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	86,498	86,498
OWDA Loans Issued	35,745	0	0	35,745
OPWC Loans Issued	0	0	524,479	524,479
Premium on Debt Issued	0	1,121,767	0	1,121,767
Proceeds from the Sale of Capital Assets	1,843	0	0	1,843
Transfers In	2,327,825	90,364	660,396	3,078,585
Transfers Out	(660,396)	(141,150)	0	(801,546)
<i>Total Other Financing Sources (Use)</i>	<u>1,705,017</u>	<u>1,070,981</u>	<u>1,271,373</u>	<u>4,047,371</u>
<i>Net Change in Fund Balances</i>	<u>2,154,307</u>	<u>806,565</u>	<u>(368,781)</u>	<u>2,592,091</u>
<i>Fund Balances Beginning of Year</i>				
As Previously Reported	14,000,049	195,756	6,126,404	20,322,209
Adjustments:				
Changes from Major Fund to Nonmajor Fund and Nonmajor to Major Fund	10,420,393	0	(4,743,784)	5,676,609
<i>Adjusted Fund Balances Beginning of Year</i>	<u>24,420,442</u>	<u>195,756</u>	<u>1,382,620</u>	<u>25,998,818</u>
<i>Fund Balances End of Year</i>	<u>\$26,574,749</u>	<u>\$1,002,321</u>	<u>\$1,013,839</u>	<u>\$28,590,909</u>

SPECIAL REVENUE FUNDS

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County. The following are reported as special revenue funds:

Major Special Revenue Fund

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Nonmajor Special Revenue Funds

Public Assistance Fund - To account for various federal and state grants restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services. The fund balance beginning of year as previously reported includes a “-“ to indicate this amount is included with the formerly major Public Assistance Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the basic financial statements.

Children Services Levy Fund - To account for revenues derived from property taxes and state and federal funds. State law restricts the expenditures of these revenues to programs designed to aid homeless children or children from troubled families. The fund balance beginning of year as previously reported includes a “-“ to indicate this amount is included with the formerly major Children Services Levy Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the basic financial statements

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from the motor vehicle licenses, gasoline taxes, and grants. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs. The fund balance beginning of year as previously reported includes a “-“ to indicate this amount is included with the formerly major Motor Vehicle and Gasoline Tax Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the basic financial statements

Local Fiscal Recovery Fund - To account for federal revenues from the American Rescue Plan Act of 2021. These revenues were established to respond to the pandemic, its economic effects, and to build a stronger, more equitable economy during the recovery. The monies are restricted to eligible uses identified through the interim final rule. The fund balance beginning of year as previously reported includes a “-“ to indicate this amount is included with the formerly major Local Fiscal Recovery Fund presented on the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds in the basic financial statements

Dog and Kennel Fund - To account for and report the sale of dog tags, kennel permits, fine collections, and donations restricted for the dog warden's operations.

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

Childrens’ Services Trust Fund - To account for restricted bequests left for the purpose of maintaining the County Children’s Home.

Real Estate Assessment Fund - To account for restricted, state mandated, county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Redevelopment Tax Equivalent Fund - To account for restricted money received pursuant to a tax increment financing agreement between the County and a local vendor to be used for expenses incurred during the construction of an adjoining road. This fund had no cash activity or budget during 2024; therefore, there is no budgetary schedule presented.

Miscellaneous Federal Grants Fund - To account for restricted monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere.

Access Visitation Grant Fund - To account for restricted revenues derived from a contract between the Job and Family Services Department and the Muskingum County Domestic Court. Expenditures are for administrative costs associated with supervising parent visitations with their children.

Delinquent Real Estate Tax and Assessment Collection Fund - To account for the restricted monies received from delinquent real estate tax and assessment collections. Half of the money is to be allocated to the Prosecutor and the other half to the Treasurer for use in the collection of delinquent property taxes and assessments.

Homeland Security Fund - To account for restricted federal grants used to strengthen county-level capability to respond effectively to weapons of mass destruction and all hazard incidences in Muskingum County.

Juvenile IV-E Reimbursement Fund - To account for a restricted federal grant, sub-granted by the Ohio Department of Job and Family Services, to reimburse the costs of foster care maintenance for eligible youth, administrative costs to administer the program, and eligible training.

Tuberculosis Clinic Fund - To account for a restricted County-wide property tax levy used to diagnose and treat people with tuberculosis and respiratory diseases in the County.

Block Grants Fund - To account for restricted revenue from the federal government used for a revolving loan program and for improvements to targeted areas within the County.

County Courts Fund - To account for restricted money received through court fees, grants, and donations which are used for court expenses and other judicial programs and issues.

Community Correction Fund - To account for restricted grant monies from the State of Ohio used to assist the County in correctional rehabilitation of persons on probation.

Home Detention (Electronic Monitor) Fund - To account for fees from the County Courts restricted for in-home housing of prisoners.

Marriage License Fund - To account for restricted marriage license fees. Fees are paid to Transitions Inc. and used for the treatment of battered women.

Political Subdivision Housing Fund - To account for fines and forfeitures restricted for the adult probation program as specified by entry from the Courts. Created pursuant to Ohio Revised Code Section 4511.99.

Indigent Drivers Alcohol Treatment Fund - To account for restricted fines from the State and County Court. Created pursuant to Ohio Revised Code Section 4511.191.

Sheriff Services Fund - To account for revenues derived from property taxes, service fees, licenses and permits, grants, contributions, and fines restricted for the purpose of investigations and prosecutions, commissary activities for inmates, inmate reimbursements, issuing concealed handgun licenses, drug resistance education classes, and purchasing of sheriff services equipment and training.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Legal Aid Society Fund - To account for a 1 percent administrative fee from probate court to be used as restricted by law for salaries and fringe benefits.

Senior Citizens Levy Fund - To account for revenue derived from property taxes restricted to assist in the providing of programs and services to the senior citizens of the County.

Felony Delinquent Care and Custody Fund - To account for restricted grant monies which are used for the Intensive Probation Program.

Indigent Guardianship Fund - To account for restricted probate court fees used for court appointed guardians for indigents.

Victim of Criminals Fund - To account for restricted state and federal grant monies to be used to assist the victims of crime.

Mental Health Levy Fund - To account for a County-wide property tax levy restricted for the County's share in the Muskingum Area Alcohol, Drug Addiction and Mental Health Board.

Law Library Resources Fund - To account for restricted fines and penalties collected by the various courts of the County and to account for restricted fees charged for law library services. Expenditures shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

Juvenile Detention Fund - To account for restricted state and federal grants used in the operation and maintenance of the Detention Facility. This fund had no cash activity or budget during 2024; therefore, there is no budgetary schedule presented.

Wireless 911 Fund - To account for a government-imposed surcharge on cell phones restricted for the implementation and operation of a wireless 911 system.

Brandywine Loop Extension Fund - To account for restricted money received pursuant to a tax increment financing agreement.

Lodging Excise Tax Fund - To account for a three percent restricted hotel tax levied and collected by the County restricted for the purpose of bringing tourism into the County.

OneOhio Opioid Fund - To account for OneOhio Opioid settlement funds received directly from the State of Ohio. Monies are restricted for (1) expand the availability of treatment for individuals affected by substance use disorders, (2) develop, promote and provide evidence-based substance use prevention strategies, (3) provide substance use avoidance and awareness education, (4) decrease the oversupply of licit and illicit opioids, and (5) support recovery from addiction services performed by qualified and appropriately licensed providers.

Brownfield Community-Wide Assessment Fund - To account for restricted federal grant monies to be used to inventory, characterize, assess, conduct a range of planning activities, develop site-specific cleanup plans, and conduct community engagement related to Brownfield sites.

Comprehensive Community Violence Intervention Fund - To account for restricted federal grant monies from the Ohio Office of Criminal Justice Services to be used to provide a three-pronged approach addressing community safety concerns. The funding allows for the installation of safety equipment, salary and benefits associated with a drug diversion program within the Prosecutor's office, and travel expenses associated with community outreach events.

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$5,597,929	\$5,944,965	\$347,036
Charges for Services	123,300	115,688	(7,612)
Intergovernmental	2,971,402	3,527,087	555,685
Investment Earnings/Interest	2,000	6,736	4,736
Contributions and Donations	218,480	265,037	46,557
Other	43,500	18,847	(24,653)
	<u>8,956,611</u>	<u>9,878,360</u>	<u>921,749</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Human Services			
Starlight School Levy			
Salaries and Wages	4,073,500	3,756,226	317,274
Fringe Benefits	1,665,075	1,445,982	219,093
Contractual Services	5,814,060	4,596,967	1,217,093
Materials and Supplies	259,499	117,298	142,201
Capital Outlay	55,000	14,612	40,388
	<u>11,867,134</u>	<u>9,931,085</u>	<u>1,936,049</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Under Expenditures</i>	<u>(2,910,523)</u>	<u>(52,725)</u>	<u>2,857,798</u>
Other Financing Source (Use)			
Transfers In	150,000	0	(150,000)
Transfers Out	(150,000)	0	150,000
<i>Total Other Financing Source (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,910,523)	(52,725)	2,857,798
Fund Balance Beginning of Year	4,007,737	4,007,737	0
Prior Year Encumbrances Appropriated	<u>200,740</u>	<u>200,740</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,297,954</u></u>	<u><u>\$4,155,752</u></u>	<u><u>\$2,857,798</u></u>

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Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Public Assistance	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery
Assets				
Equity in Pooled Cash and Cash Equivalents	\$480,148	\$9,155,169	\$2,145,868	\$580,206
Cash and Cash Equivalents in Segregated Accounts	49,667	9,759	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	4,034,175	0	0
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	128,606	0
Lodging Taxes	0	0	0	0
Accounts	12,221	20,306	61,354	0
Intergovernmental	236,503	1,040,842	3,530,423	0
Interfund	102,742	91,155	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	8,375	8,315	778,127	0
Prepaid Items	45,737	42,202	36,959	568
<i>Total Assets</i>	<u>\$935,393</u>	<u>\$14,401,923</u>	<u>\$6,681,337</u>	<u>\$580,774</u>
Liabilities				
Accounts Payable	\$243,824	\$282,958	\$71,610	\$0
Accrued Wages and Benefits Payable	185,302	185,272	100,825	744
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	410	0	0	0
Interfund Payable	75,655	5,316	800,014	0
Intergovernmental Payable	115,719	94,069	68,416	936
Unearned Revenue	0	0	0	578,264
Payroll Withholdings Payable	15,431	15,432	8,854	262
<i>Total Liabilities</i>	<u>636,341</u>	<u>583,047</u>	<u>1,049,719</u>	<u>580,206</u>
Deferred Inflows of Resources				
Property Taxes	0	3,787,052	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	284,465	1,124,377	2,834,276	0
<i>Total Deferred Inflows of Resources</i>	<u>284,465</u>	<u>4,911,429</u>	<u>2,834,276</u>	<u>0</u>
Fund Balances				
Nonspendable	54,112	50,517	815,086	568
Restricted	0	8,856,930	1,982,256	0
Unassigned (Deficits)	(39,525)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>14,587</u>	<u>8,907,447</u>	<u>2,797,342</u>	<u>568</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$935,393</u>	<u>\$14,401,923</u>	<u>\$6,681,337</u>	<u>\$580,774</u>

Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent	Access Visitation Grant
\$94,977	\$316,324	\$217	\$2,544,021	\$0	\$5,123
0	0	0	0	0	1,256
11,595	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	143,690	0
0	0	0	0	0	0
0	0	0	0	0	0
2,821	0	0	0	0	281
0	188,320	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,034	4,137	0	0	0	0
2,185	17,618	0	73,713	0	33
<u>\$114,612</u>	<u>\$526,399</u>	<u>\$217</u>	<u>\$2,617,734</u>	<u>\$143,690</u>	<u>\$6,693</u>
\$3,665	\$3,631	\$0	\$0	\$0	\$0
10,249	68,740	0	21,868	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	159,026	0	0	0	0
5,422	35,237	0	11,169	0	0
0	0	0	0	0	0
846	5,927	0	1,871	0	0
20,182	272,561	0	34,908	0	0
0	0	0	0	0	0
0	0	0	0	143,690	0
0	183,294	0	0	0	281
0	183,294	0	0	143,690	281
5,219	21,755	0	73,713	0	33
89,211	48,789	217	2,509,113	0	6,379
0	0	0	0	0	0
94,430	70,544	217	2,582,826	0	6,412
<u>\$114,612</u>	<u>\$526,399</u>	<u>\$217</u>	<u>\$2,617,734</u>	<u>\$143,690</u>	<u>\$6,693</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2024

	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,197,962	\$170,730	\$306,923	\$2,445,191
Cash and Cash Equivalents in Segregated Accounts	62,060	0	0	351
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	0	0	806,858
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	13,478	0	0	1,153
Intergovernmental	0	10,387	0	29,806
Interfund	0	0	0	0
Due from Component Unit	5,640	0	0	0
Materials and Supplies Inventory	0	1,059	0	54,600
Prepaid Items	1,502	1,533	0	3,058
<i>Total Assets</i>	<u>\$1,280,642</u>	<u>\$183,709</u>	<u>\$306,923</u>	<u>\$3,341,017</u>
Liabilities				
Accounts Payable	\$4,426	\$35,631	\$0	\$7,645
Accrued Wages and Benefits Payable	9,970	6,646	0	11,580
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	5,269	3,467	0	5,918
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	916	595	0	992
<i>Total Liabilities</i>	<u>20,581</u>	<u>46,339</u>	<u>0</u>	<u>26,135</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	757,434
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	19,118	0	0	79,410
<i>Total Deferred Inflows of Resources</i>	<u>19,118</u>	<u>0</u>	<u>0</u>	<u>836,844</u>
Fund Balances				
Nonspendable	1,502	2,592	0	57,658
Restricted	1,239,441	134,778	306,923	2,420,380
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>1,240,943</u>	<u>137,370</u>	<u>306,923</u>	<u>2,478,038</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$1,280,642</u>	<u>\$183,709</u>	<u>\$306,923</u>	<u>\$3,341,017</u>

Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
\$362,685	\$2,320,347	\$15,885	\$225,156	\$1,150	\$120,349
0	115,357	0	7,564	10,485	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	102,449	0	41,677	2,147	2,362
550,167	3,500	131,685	0	0	0
0	0	0	9,488	0	0
0	0	0	0	0	0
0	0	0	0	0	0
742	1,734	0	742	0	0
<u>\$913,594</u>	<u>\$2,543,387</u>	<u>\$147,570</u>	<u>\$284,627</u>	<u>\$13,782</u>	<u>\$122,711</u>
\$0	\$1,614	\$0	\$6,914	\$1,150	\$15,000
2,612	8,082	9,730	2,245	0	0
95,603	0	0	0	0	0
0	0	0	0	0	0
204,756	3,500	0	0	0	0
1,366	4,469	4,852	609	0	0
0	0	0	0	0	0
235	813	791	0	0	0
<u>304,572</u>	<u>18,478</u>	<u>15,373</u>	<u>9,768</u>	<u>1,150</u>	<u>15,000</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>530,716</u>	<u>105,949</u>	<u>65,843</u>	<u>41,677</u>	<u>2,147</u>	<u>2,362</u>
<u>530,716</u>	<u>105,949</u>	<u>65,843</u>	<u>41,677</u>	<u>2,147</u>	<u>2,362</u>
742	1,734	0	742	0	0
77,564	2,417,226	66,354	232,440	10,485	105,349
0	0	0	0	0	0
<u>78,306</u>	<u>2,418,960</u>	<u>66,354</u>	<u>233,182</u>	<u>10,485</u>	<u>105,349</u>
<u>\$913,594</u>	<u>\$2,543,387</u>	<u>\$147,570</u>	<u>\$284,627</u>	<u>\$13,782</u>	<u>\$122,711</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2024

	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	\$105,097	\$1,137,165	\$1,700	\$1,529,913
Cash and Cash Equivalents in Segregated Accounts	1,815	186,758	14	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	714,576	0	2,281,784
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	0	0
Accounts	10,529	41,876	1	0
Intergovernmental	0	72,315	0	102,764
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	17,229
Prepaid Items	0	5,264	0	41,873
<i>Total Assets</i>	<u>\$117,441</u>	<u>\$2,157,954</u>	<u>\$1,715</u>	<u>\$3,973,563</u>
Liabilities				
Accounts Payable	\$0	\$90,719	\$0	\$27,589
Accrued Wages and Benefits Payable	0	36,192	0	30,568
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	9,488	38,000	0	0
Intergovernmental Payable	0	21,676	0	15,492
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	0	3,078	0	2,573
<i>Total Liabilities</i>	<u>9,488</u>	<u>189,665</u>	<u>0</u>	<u>76,222</u>
Deferred Inflows of Resources				
Property Taxes	0	675,379	0	2,141,471
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	10,529	99,758	1	215,624
<i>Total Deferred Inflows of Resources</i>	<u>10,529</u>	<u>775,137</u>	<u>1</u>	<u>2,357,095</u>
Fund Balances				
Nonspendable	0	5,264	0	59,102
Restricted	97,424	1,187,888	1,714	1,481,144
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>97,424</u>	<u>1,193,152</u>	<u>1,714</u>	<u>1,540,246</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$117,441</u>	<u>\$2,157,954</u>	<u>\$1,715</u>	<u>\$3,973,563</u>

Felony Delinquent Care and Custody	Indigent Guardianship	Victim of Criminals	Mental Health Levy	Law Library Resources	Juvenile Detention
\$270,242	\$2,617	\$5,788	\$58,579	\$273,672	\$19,191
0	1,707	0	0	1,208	0
0	0	0	0	0	0
0	0	0	1,676,197	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	770	0	0	31,370	0
80,785	0	32,572	54,236	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	240	0
0	0	0	0	37	0
<u>\$351,027</u>	<u>\$5,094</u>	<u>\$38,360</u>	<u>\$1,789,012</u>	<u>\$306,527</u>	<u>\$19,191</u>
\$1,995	\$0	\$0	\$0	\$4,077	\$0
7,193	0	3,619	0	422	0
0	0	0	0	0	0
0	0	0	0	0	0
15,500	0	0	0	0	0
3,628	0	1,826	0	212	0
0	0	0	0	0	0
599	0	301	0	35	0
<u>28,915</u>	<u>0</u>	<u>5,746</u>	<u>0</u>	<u>4,746</u>	<u>0</u>
0	0	0	1,579,315	0	0
0	0	0	0	0	0
<u>42,619</u>	<u>470</u>	<u>20,192</u>	<u>151,118</u>	<u>31,370</u>	<u>0</u>
<u>42,619</u>	<u>470</u>	<u>20,192</u>	<u>1,730,433</u>	<u>31,370</u>	<u>0</u>
0	0	0	0	277	0
279,493	4,624	12,422	58,579	270,134	19,191
0	0	0	0	0	0
<u>279,493</u>	<u>4,624</u>	<u>12,422</u>	<u>58,579</u>	<u>270,411</u>	<u>19,191</u>
<u>\$351,027</u>	<u>\$5,094</u>	<u>\$38,360</u>	<u>\$1,789,012</u>	<u>\$306,527</u>	<u>\$19,191</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2024

	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
Assets				
Equity in Pooled Cash and Cash Equivalents	\$439,050	\$389,553	\$72,383	\$666,958
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	95,212	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	20,293	0
Accounts	0	0	0	961,366
Intergovernmental	20,431	0	0	50,804
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	15,251	0	0	0
<i>Total Assets</i>	<u>\$474,732</u>	<u>\$484,765</u>	<u>\$92,676</u>	<u>\$1,679,128</u>
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages and Benefits Payable	3,388	0	0	3,036
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	2,400	15,766
Intergovernmental Payable	1,626	0	47,227	1,531
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	253	0	0	253
<i>Total Liabilities</i>	<u>5,267</u>	<u>0</u>	<u>49,627</u>	<u>20,586</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	95,212	0	0
Unavailable Revenue	0	0	4,237	986,768
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>95,212</u>	<u>4,237</u>	<u>986,768</u>
Fund Balances				
Nonspendable	15,251	0	0	0
Restricted	454,214	389,553	38,812	671,774
Unassigned (Deficits)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>469,465</u>	<u>389,553</u>	<u>38,812</u>	<u>671,774</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	<u>\$474,732</u>	<u>\$484,765</u>	<u>\$92,676</u>	<u>\$1,679,128</u>

Brownfield Community-Wide Assessment	Total Nonmajor Special Revenue Funds
\$0	\$27,460,339
0	448,001
0	11,595
0	9,513,590
0	238,902
0	128,606
0	20,293
0	1,306,161
22,394	6,157,934
0	203,385
0	5,640
0	875,116
0	290,751
<u>\$22,394</u>	<u>\$46,660,313</u>
\$0	\$802,448
0	708,283
22,394	117,997
0	410
0	1,329,421
0	450,136
0	578,264
0	60,057
<u>22,394</u>	<u>4,047,016</u>
0	8,940,651
0	238,902
<u>22,394</u>	<u>6,858,995</u>
<u>22,394</u>	<u>16,038,548</u>
0	1,165,867
0	25,470,801
<u>(22,394)</u>	<u>(61,919)</u>
<u>(22,394)</u>	<u>26,574,749</u>
<u>\$22,394</u>	<u>\$46,660,313</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Public Assistance	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery
Revenues				
Property Taxes	\$0	\$3,973,193	\$0	\$0
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	481,469	0
Charges for Services	368,742	1,762,954	0	0
Licenses and Permits	0	0	19,290	0
Fines, Forfeitures, and Settlements	0	0	40,411	0
Intergovernmental	10,398,502	4,691,927	8,044,921	5,792,319
Investment Earnings/Interest	0	0	56,481	80,413
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	90,155	9,146	0
Other	251,183	52,277	90,917	0
<i>Total Revenues</i>	<u>11,018,427</u>	<u>10,570,506</u>	<u>8,742,635</u>	<u>5,872,732</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	449,680
Judicial	0	0	0	0
Public Safety	0	0	0	3,473,810
Public Works	0	0	8,761,410	1,748,907
Health	0	0	0	125
Human Services	11,354,721	9,128,343	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	200,000
Debt Service:				
Principal Retirement	0	0	328,980	0
Interest	0	0	43,047	0
<i>Total Expenditures</i>	<u>11,354,721</u>	<u>9,128,343</u>	<u>9,133,437</u>	<u>5,872,522</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(336,294)</u>	<u>1,442,163</u>	<u>(390,802)</u>	<u>210</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	244,670	0	1,000,000	0
Transfers Out	0	0	(660,396)	0
<i>Total Other Financing Sources (Use)</i>	<u>244,670</u>	<u>0</u>	<u>339,604</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(91,624)</u>	<u>1,442,163</u>	<u>(51,198)</u>	<u>210</u>
<i>Fund Balances Beginning of Year as Previously Reported</i>	-	-	-	-
Adjustments:				
Changes from Major Fund to Nonmajor Fund	106,211	7,465,284	2,848,540	358
<i>Adjusted Fund Balances Beginning of Year</i>	<u>106,211</u>	<u>7,465,284</u>	<u>2,848,540</u>	<u>358</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$14,587</u>	<u>\$8,907,447</u>	<u>\$2,797,342</u>	<u>\$568</u>

Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Miscellaneous Federal Grants	Access Visitation Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
45,737	364,714	0	1,257,406	0	1,428
178,527	0	0	0	0	0
1,727	0	0	2,165	0	0
0	2,457,293	0	0	0	0
0	0	15	0	0	0
0	0	0	0	0	0
20,551	0	0	0	0	0
1,131	11,122	0	4,293	0	23
<u>247,673</u>	<u>2,833,129</u>	<u>15</u>	<u>1,263,864</u>	<u>0</u>	<u>1,451</u>
0	0	0	1,322,698	0	0
0	0	0	0	0	3,491
0	0	0	0	49	0
0	0	0	0	0	0
485,852	0	0	0	0	0
0	3,477,792	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	196,597	0	0
0	0	0	11,875	0	0
<u>485,852</u>	<u>3,477,792</u>	<u>0</u>	<u>1,531,170</u>	<u>49</u>	<u>3,491</u>
<u>(238,179)</u>	<u>(644,663)</u>	<u>15</u>	<u>(267,306)</u>	<u>(49)</u>	<u>(2,040)</u>
0	0	0	0	0	0
1,843	0	0	0	0	0
257,346	600,000	0	0	0	0
0	0	0	0	0	0
<u>259,189</u>	<u>600,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>21,010</u>	<u>(44,663)</u>	<u>15</u>	<u>(267,306)</u>	<u>(49)</u>	<u>(2,040)</u>
73,420	115,207	202	2,850,132	49	8,452
0	0	0	0	0	0
<u>73,420</u>	<u>115,207</u>	<u>202</u>	<u>2,850,132</u>	<u>49</u>	<u>8,452</u>
<u>\$94,430</u>	<u>\$70,544</u>	<u>\$217</u>	<u>\$2,582,826</u>	<u>\$0</u>	<u>\$6,412</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2024

	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
Revenues				
Property Taxes	\$0	\$0	\$0	\$794,647
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	574,861	0	0	43,049
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	0	349,784	3,027	67,638
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	100
Other	1,031	4,035	0	1,901
<i>Total Revenues</i>	<u>575,892</u>	<u>353,819</u>	<u>3,027</u>	<u>907,335</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	376,328	0	0	0
Judicial	0	0	0	0
Public Safety	0	470,601	0	0
Public Works	0	0	0	0
Health	0	0	0	684,943
Human Services	0	0	6,091	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>376,328</u>	<u>470,601</u>	<u>6,091</u>	<u>684,943</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>199,564</u>	<u>(116,782)</u>	<u>(3,064)</u>	<u>222,392</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	0	152,177	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>152,177</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>199,564</u>	<u>35,395</u>	<u>(3,064)</u>	<u>222,392</u>
<i>Fund Balances Beginning of Year as Previously Reported</i>	1,041,379	101,975	309,987	2,255,646
Adjustments:				
Changes from Major Fund to Nonmajor Fund	0	0	0	0
<i>Fund Balances Beginning of Year</i>	<u>1,041,379</u>	<u>101,975</u>	<u>309,987</u>	<u>2,255,646</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,240,943</u>	<u>\$137,370</u>	<u>\$306,923</u>	<u>\$2,478,038</u>

Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	190,671	0	193,223	0	0
0	0	0	0	19,327	0
0	124,564	0	0	0	9,220
882,298	151,621	264,416	0	0	0
0	33,960	0	0	0	0
0	0	0	0	0	0
13,704	20,000	0	0	0	0
2,625	1,043	0	480	0	0
898,627	521,859	264,416	193,703	19,327	9,220
0	0	0	0	0	0
0	773,337	0	0	0	0
0	0	260,614	151,982	0	30,000
933,459	0	0	0	0	0
0	0	0	0	18,420	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
35,745	0	0	0	0	0
0	0	0	0	0	0
969,204	773,337	260,614	151,982	18,420	30,000
(70,577)	(251,478)	3,802	41,721	907	(20,780)
35,745	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
35,745	0	0	0	0	0
(34,832)	(251,478)	3,802	41,721	907	(20,780)
113,138	2,670,438	62,552	191,461	9,578	126,129
0	0	0	0	0	0
113,138	2,670,438	62,552	191,461	9,578	126,129
\$78,306	\$2,418,960	\$66,354	\$233,182	\$10,485	\$105,349

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2024

	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy
Revenues				
Property Taxes	\$0	\$706,132	\$0	\$2,252,972
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	849,224	101	0
Licenses and Permits	0	34,827	0	0
Fines, Forfeitures, and Settlements	19,800	72,424	0	0
Intergovernmental	13,947	277,201	0	557,375
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	20,605	0	0
Other	0	3,632	0	6,612
<i>Total Revenues</i>	<u>33,747</u>	<u>1,964,045</u>	<u>101</u>	<u>2,816,959</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	90,968	0	0	0
Public Safety	0	2,096,074	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,961,108
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
<i>Total Expenditures</i>	<u>90,968</u>	<u>2,096,074</u>	<u>0</u>	<u>1,961,108</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,221)</u>	<u>(132,029)</u>	<u>101</u>	<u>855,851</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	0	39,800	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>39,800</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(57,221)</u>	<u>(92,229)</u>	<u>101</u>	<u>855,851</u>
<i>Fund Balances Beginning of Year as Previously Reported</i>	154,645	1,285,381	1,613	684,395
Adjustments:				
Changes from Major Fund to Nonmajor Fund	0	0	0	0
<i>Fund Balances Beginning of Year</i>	<u>154,645</u>	<u>1,285,381</u>	<u>1,613</u>	<u>684,395</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$97,424</u>	<u>\$1,193,152</u>	<u>\$1,714</u>	<u>\$1,540,246</u>

Felony Delinquent Care and Custody	Indigent Guardianship	Victim of Criminals	Mental Health Levy	Law Library Resources	Juvenile Detention
\$0	\$0	\$0	\$1,676,792	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	12,270	0	0	0	0
0	0	0	0	0	0
0	0	0	0	88,459	0
279,612	0	64,669	150,830	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
952	1,500	0	0	25	0
<u>280,564</u>	<u>13,770</u>	<u>64,669</u>	<u>1,827,622</u>	<u>88,484</u>	<u>0</u>
0	0	0	0	0	0
0	14,071	0	0	95,720	0
357,434	0	109,323	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	0
0	0	0	1,807,539	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>357,434</u>	<u>14,071</u>	<u>109,323</u>	<u>1,807,539</u>	<u>95,720</u>	<u>0</u>
<u>(76,870)</u>	<u>(301)</u>	<u>(44,654)</u>	<u>20,083</u>	<u>(7,236)</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	31,108	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>31,108</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(76,870)</u>	<u>(301)</u>	<u>(13,546)</u>	<u>20,083</u>	<u>(7,236)</u>	<u>0</u>
356,363	4,925	25,968	38,496	277,647	19,191
0	0	0	0	0	0
<u>356,363</u>	<u>4,925</u>	<u>25,968</u>	<u>38,496</u>	<u>277,647</u>	<u>19,191</u>
<u>\$279,493</u>	<u>\$4,624</u>	<u>\$12,422</u>	<u>\$58,579</u>	<u>\$270,411</u>	<u>\$19,191</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2024

	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	396,030	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	414,671
Intergovernmental	250,431	0	0	25,402
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	95,211	0	0
Contributions and Donations	0	0	0	0
Other	386	0	0	0
<i>Total Revenues</i>	<u>250,817</u>	<u>95,211</u>	<u>396,030</u>	<u>440,073</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	24,036
Judicial	0	0	0	0
Public Safety	223,743	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	394,990	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	51,400	0	0
Interest	0	5,076	0	0
<i>Total Expenditures</i>	<u>223,743</u>	<u>56,476</u>	<u>394,990</u>	<u>24,036</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,074</u>	<u>38,735</u>	<u>1,040</u>	<u>416,037</u>
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>27,074</u>	<u>38,735</u>	<u>1,040</u>	<u>416,037</u>
<i>Fund Balances Beginning of Year as Previously Reported</i>	442,391	350,818	37,772	255,737
Adjustments:				
Changes from Major Fund to Nonmajor Fund	0	0	0	0
<i>Fund Balances Beginning of Year</i>	<u>442,391</u>	<u>350,818</u>	<u>37,772</u>	<u>255,737</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$469,465</u>	<u>\$389,553</u>	<u>\$38,812</u>	<u>\$671,774</u>

Brownfield Community-Wide Assessment	Comprehensive Community Violence Intervention	Total Nonmajor Special Revenue Funds
\$0	\$0	\$9,403,736
0	0	396,030
0	0	481,469
0	0	5,664,380
0	0	251,971
0	0	773,441
106,749	0	34,829,962
0	0	170,869
0	0	95,211
0	0	174,261
0	0	435,168
<u>106,749</u>	<u>0</u>	<u>52,676,498</u>
0	0	2,172,742
0	0	977,587
0	131,862	7,305,492
134,967	0	11,578,743
0	0	1,189,340
0	0	25,928,055
0	0	394,990
0	0	2,007,539
0	0	612,722
0	0	59,998
<u>134,967</u>	<u>131,862</u>	<u>52,227,208</u>
<u>(28,218)</u>	<u>(131,862)</u>	<u>449,290</u>
0	0	35,745
0	0	1,843
0	2,724	2,327,825
<u>0</u>	<u>0</u>	<u>(660,396)</u>
<u>0</u>	<u>2,724</u>	<u>1,705,017</u>
<u>(28,218)</u>	<u>(129,138)</u>	<u>2,154,307</u>
5,824	129,138	14,000,049
0	0	10,420,393
<u>5,824</u>	<u>129,138</u>	<u>24,420,442</u>
<u>(\$22,394)</u>	<u>\$0</u>	<u>\$26,574,749</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$445,359	\$445,359	\$0
Intergovernmental	11,485,000	10,488,665	(996,335)
Other	234,641	184,386	(50,255)
<i>Total Revenues</i>	<u>12,165,000</u>	<u>11,118,410</u>	<u>(1,046,590)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	4,131,900	4,075,518	56,382
Fringe Benefits	1,790,546	1,710,503	80,043
Contractual Services	6,588,743	5,631,179	957,564
Materials and Supplies	140,109	114,086	26,023
Capital Outlay	39,500	31,971	7,529
<i>Total Expenditures</i>	<u>12,690,798</u>	<u>11,563,257</u>	<u>1,127,541</u>
<i>Excess of Revenues Under Expenditures</i>	(525,798)	(444,847)	80,951
Other Financing Source			
Transfers In	250,000	244,670	(5,330)
<i>Net Change in Fund Balance</i>	(275,798)	(200,177)	75,621
Fund Balance Beginning of Year	249,913	249,913	0
Prior Year Encumbrances Appropriated	63,799	63,799	0
<i>Fund Balance End of Year</i>	<u><u>\$37,914</u></u>	<u><u>\$113,535</u></u>	<u><u>\$75,621</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$3,602,000	\$3,933,026	\$331,026
Charges for Services	1,607,000	1,755,290	148,290
Intergovernmental	5,373,000	4,858,990	(514,010)
Contributions and Donations	51,700	71,517	19,817
Other	40,100	52,277	12,177
	<u>10,673,800</u>	<u>10,671,100</u>	<u>(2,700)</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
Human Services			
Children Services Levy			
Salaries and Wages	4,500,000	3,997,723	502,277
Fringe Benefits	1,897,543	1,588,419	309,124
Contractual Services	4,016,526	3,398,774	617,752
Materials and Supplies	273,206	220,728	52,478
Capital Outlay	385,860	292,105	93,755
	<u>11,073,135</u>	<u>9,497,749</u>	<u>1,575,386</u>
<i>Total Expenditures</i>			
<i>Net Change in Fund Balance</i>	(399,335)	1,173,351	1,572,686
Fund Balance Beginning of Year	7,028,593	7,028,593	0
Prior Year Encumbrances Appropriated	356,935	356,935	0
<i>Fund Balance End of Year</i>	<u><u>\$6,986,193</u></u>	<u><u>\$8,558,879</u></u>	<u><u>\$1,572,686</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Tax	\$430,891	\$424,646	(\$6,245)
Licenses and Permits	0	19,290	19,290
Fines, Forfeitures, and Settlements	40,000	40,411	411
Intergovernmental	7,860,000	8,042,295	182,295
Interest	0	56,514	56,514
Contributions and Donations	0	9,146	9,146
Other	245,000	170,554	(74,446)
<i>Total Revenues</i>	<u>8,575,891</u>	<u>8,762,856</u>	<u>186,965</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salaries and Wages	2,712,484	2,538,468	174,016
Fringe Benefits	1,031,933	909,689	122,244
Contractual Services	1,833,688	1,698,765	134,923
Materials and Supplies	3,258,556	2,972,425	286,131
Capital Outlay	1,575,100	1,571,473	3,627
<i>Total Public Works</i>	<u>10,411,761</u>	<u>9,690,820</u>	<u>720,941</u>
Debt Service:			
Principal Retirement	337,913	327,025	10,888
Interest	43,826	43,036	790
<i>Total Debt Service</i>	<u>381,739</u>	<u>370,061</u>	<u>11,678</u>
<i>Total Expenditures</i>	<u>10,793,500</u>	<u>10,060,881</u>	<u>732,619</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,217,609)</u>	<u>(1,298,025)</u>	<u>919,584</u>
Other Financing Sources (Uses)			
Advances In	800,000	800,000	0
Advances Out	(200,000)	(200,000)	0
Transfers In	1,006,699	1,000,000	(6,699)
Transfers Out	(758,126)	(660,396)	97,730
<i>Total Other Financing Sources (Uses)</i>	<u>848,573</u>	<u>939,604</u>	<u>91,031</u>
<i>Net Change in Fund Balance</i>	<u>(1,369,036)</u>	<u>(358,421)</u>	<u>1,010,615</u>
Fund Balance Beginning of Year	1,552,047	1,552,047	0
Prior Year Encumbrances Appropriated	218,793	218,793	0
<i>Fund Balance End of Year</i>	<u><u>\$401,804</u></u>	<u><u>\$1,412,419</u></u>	<u><u>\$1,010,615</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	\$25,000	\$97,282	\$72,282
Expenditures			
Current:			
General Government - Legislative and Executive			
Local Fiscal Recovery			
Salaries and Wages	68,200	68,116	84
Fringe Benefits	32,700	32,026	674
Contractual Services	364,861	352,000	12,861
Materials and Supplies	786	127	659
Capital Outlay	1,000	0	1,000
<i>Total General Government - Legislative and Executive</i>	467,547	452,269	15,278
Public Safety			
Local Fiscal Recovery			
Contractual Services	35,178	25,982	9,196
Capital Outlay	3,447,828	3,447,828	0
<i>Total Public Safety</i>	3,483,006	3,473,810	9,196
Public Works			
Local Fiscal Recovery			
Contractual Services	35,652	5,000	30,652
Capital Outlay	2,115,256	2,115,256	0
<i>Total Public Works</i>	2,150,908	2,120,256	30,652
Health			
Local Fiscal Recovery			
Contractual Services	891	125	766
Intergovernmental			
Local Fiscal Recovery			
Contractual Services	200,000	200,000	0
<i>Total Expenditures</i>	6,302,352	6,246,460	55,892
<i>Net Change in Fund Balance</i>	(6,277,352)	(6,149,178)	128,174
Fund Balance Beginning of Year	6,356,129	6,356,129	0
Prior Year Encumbrances Appropriated	36	36	0
<i>Fund Balance End of Year</i>	\$78,813	\$206,987	\$128,174

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$46,870	\$46,160	(\$710)
Licenses and Permits	179,233	192,560	13,327
Fines, Forfeitures, and Settlements	200	1,727	1,527
Contributions and Donations	25,000	21,687	(3,313)
Other	1,000	1,131	131
	<u>252,303</u>	<u>263,265</u>	<u>10,962</u>
<i>Total Revenues</i>			
	<u>252,303</u>	<u>263,265</u>	<u>10,962</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Salaries and Wages	216,800	209,628	7,172
Fringe Benefits	98,315	90,540	7,775
Contractual Services	161,153	138,116	23,037
Materials and Supplies	71,126	58,212	12,914
Capital Outlay	63	0	63
	<u>547,457</u>	<u>496,496</u>	<u>50,961</u>
<i>Total Expenditures</i>			
	<u>547,457</u>	<u>496,496</u>	<u>50,961</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(295,154)</u>	<u>(233,231)</u>	<u>61,923</u>
Other Financing Sources			
Proceeds from Sale of Capital Assets	0	1,843	1,843
Transfers In	245,312	257,346	12,034
<i>Total Other Financing Sources</i>	<u>245,312</u>	<u>259,189</u>	<u>13,877</u>
<i>Net Change in Fund Balance</i>	(49,842)	25,958	75,800
Fund Balance Beginning of Year	47,159	47,159	0
Prior Year Encumbrances Appropriated	6,558	6,558	0
<i>Fund Balance End of Year</i>	<u>\$3,875</u>	<u>\$79,675</u>	<u>\$75,800</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$450,000	\$359,688	(\$90,312)
Intergovernmental	2,975,000	2,457,293	(517,707)
Other	25,000	11,122	(13,878)
<i>Total Revenues</i>	<u>3,450,000</u>	<u>2,828,103</u>	<u>(621,897)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement Agency			
Salaries and Wages	1,750,000	1,562,253	187,747
Fringe Benefits	858,781	676,508	182,273
Contractual Services	1,601,727	1,410,988	190,739
Materials and Supplies	42,387	35,100	7,287
Capital Outlay	41,545	9,715	31,830
<i>Total Human Services</i>	<u>4,294,440</u>	<u>3,694,564</u>	<u>599,876</u>
<i>Excess of Revenues Under Expenditures</i>	(844,440)	(866,461)	(22,021)
Other Financing Source			
Transfers In	625,000	600,000	(25,000)
<i>Net Change in Fund Balance</i>	(219,440)	(266,461)	(47,021)
Fund Balance Beginning of Year	170,876	170,876	0
Prior Year Encumbrances Appropriated	219,440	219,440	0
<i>Fund Balance End of Year</i>	<u><u>\$170,876</u></u>	<u><u>\$123,855</u></u>	<u><u>(\$47,021)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Childrens' Services Trust Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	\$0	\$15	\$15
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	15	15
Fund Balance Beginning of Year	<u>202</u>	<u>202</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$202</u></u>	<u><u>\$217</u></u>	<u><u>\$15</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,026,800	\$1,257,406	\$230,606
Fines, Forfeitures, and Settlements	450	2,165	1,715
Other	1,000	4,293	3,293
<i>Total Revenues</i>	<u>1,028,250</u>	<u>1,263,864</u>	<u>235,614</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries and Wages	425,000	421,905	3,095
Fringe Benefits	210,350	188,873	21,477
Contractual Services	1,459,273	1,067,249	392,024
Materials and Supplies	30,590	11,528	19,062
<i>Total Expenditures</i>	<u>2,125,213</u>	<u>1,689,555</u>	<u>435,658</u>
<i>Net Change in Fund Balance</i>	(1,096,963)	(425,691)	671,272
Fund Balance Beginning of Year	2,134,338	2,134,338	0
Prior Year Encumbrances Appropriated	751,713	751,713	0
<i>Fund Balance End of Year</i>	<u><u>\$1,789,088</u></u>	<u><u>\$2,460,360</u></u>	<u><u>\$671,272</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	\$24	\$24	\$0
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Contractual Services	8,275	8,275	0
<i>Net Change in Fund Balance</i>	(8,251)	(8,251)	0
Fund Balance Beginning of Year	25	25	0
Prior Year Encumbrances Appropriated	8,226	8,226	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Access Visitation Grant Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$350	\$1,300	\$950
Other	0	23	23
<i>Total Revenues</i>	<u>350</u>	<u>1,323</u>	<u>973</u>
Expenditures			
Current:			
General Government - Judicial			
Access Visitation Grant			
Salaries and Wages	4,000	3,019	981
Fringe Benefits	678	497	181
<i>Total Expenditures</i>	<u>4,678</u>	<u>3,516</u>	<u>1,162</u>
<i>Net Change in Fund Balance</i>	(4,328)	(2,193)	2,135
Fund Balance Beginning of Year	<u>7,216</u>	<u>7,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,888</u></u>	<u><u>\$5,023</u></u>	<u><u>\$2,135</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$290,000	\$594,017	\$304,017
Other	0	1,031	1,031
<i>Total Revenues</i>	<u>290,000</u>	<u>595,048</u>	<u>305,048</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Tax and Assessment Collection			
Salaries and Wages	255,500	242,655	12,845
Fringe Benefits	88,845	82,178	6,667
Contractual Services	126,758	62,775	63,983
Materials and Supplies	9,900	3,886	6,014
<i>Total Expenditures</i>	<u>481,003</u>	<u>391,494</u>	<u>89,509</u>
<i>Net Change in Fund Balance</i>	(191,003)	203,554	394,557
Fund Balance Beginning of Year	960,961	960,961	0
Prior Year Encumbrances Appropriated	<u>12,133</u>	<u>12,133</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$782,091</u></u>	<u><u>\$1,176,648</u></u>	<u><u>\$394,557</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$557,912	\$385,009	(\$172,903)
Other	0	4,035	4,035
<i>Total Revenues</i>	<u>557,912</u>	<u>389,044</u>	<u>(168,868)</u>
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	149,950	146,845	3,105
Fringe Benefits	60,659	53,188	7,471
Contractual Services	34,345	24,813	9,532
Materials and Supplies	5,409	4,684	725
Capital Outlay	408,648	251,201	157,447
<i>Total Expenditures</i>	<u>659,011</u>	<u>480,731</u>	<u>178,280</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(101,099)</u>	<u>(91,687)</u>	<u>9,412</u>
Other Financing Source (Use)			
Transfers In	152,177	152,177	0
Advances Out	0	(80,000)	(80,000)
<i>Total Other Financing Source (Use)</i>	<u>152,177</u>	<u>72,177</u>	<u>(80,000)</u>
<i>Net Change in Fund Balance</i>	51,078	(19,510)	(70,588)
Fund Balance Beginning of Year	128,569	128,569	0
Prior Year Encumbrances Appropriated	19,086	19,086	0
<i>Fund Balance End of Year</i>	<u><u>\$198,733</u></u>	<u><u>\$128,145</u></u>	<u><u>(\$70,588)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile IV-E Reimbursement Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$85,000	\$3,027	(\$81,973)
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	120,106	19,491	100,615
<i>Net Change in Fund Balance</i>	(35,106)	(16,464)	18,642
Fund Balance Beginning of Year	288,281	288,281	0
Prior Year Encumbrances Appropriated	35,106	35,106	0
<i>Fund Balance End of Year</i>	<u>\$288,281</u>	<u>\$306,923</u>	<u>\$18,642</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Clinic Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$705,175	\$786,613	\$81,438
Charges for Services	45,000	42,306	(2,694)
Intergovernmental	60,700	67,882	7,182
Contributions and Donations	0	50	50
Other	0	1,901	1,901
	<u>0</u>	<u>1,901</u>	<u>1,901</u>
<i>Total Revenues</i>	<u>810,875</u>	<u>898,752</u>	<u>87,877</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	380,000	279,289	100,711
Fringe Benefits	123,088	84,162	38,926
Contractual Services	270,752	195,904	74,848
Materials and Supplies	376,899	258,368	118,531
	<u>376,899</u>	<u>258,368</u>	<u>118,531</u>
<i>Total Expenditures</i>	<u>1,150,739</u>	<u>817,723</u>	<u>333,016</u>
<i>Net Change in Fund Balance</i>	(339,864)	81,029	420,893
Fund Balance Beginning of Year	2,203,285	2,203,285	0
Prior Year Encumbrances Appropriated	36,027	36,027	0
	<u>36,027</u>	<u>36,027</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,899,448</u></u>	<u><u>\$2,320,341</u></u>	<u><u>\$420,893</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Block Grants Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,342,600	\$918,942	(\$423,658)
Contributions and Donations	0	13,704	13,704
Other	2,500	2,625	125
<i>Total Revenues</i>	<u>1,345,100</u>	<u>935,271</u>	<u>(409,829)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	85,320	61,569	23,751
Fringe Benefits	11,780	10,020	1,760
Contractual Services	1,254,560	1,035,318	219,242
Materials and Supplies	800	0	800
<i>Total Public Works</i>	<u>1,352,460</u>	<u>1,106,907</u>	<u>245,553</u>
Debt Service:			
Principal Retirement	35,745	35,745	0
<i>Total Expenditures</i>	<u>1,388,205</u>	<u>1,142,652</u>	<u>245,553</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(43,105)</u>	<u>(207,381)</u>	<u>(164,276)</u>
Other Financing Sources (Use)			
OWDA Loans Issued	35,745	35,745	0
Advances In	45,000	110,000	65,000
Advances Out	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Use)</i>	<u>30,745</u>	<u>95,745</u>	<u>65,000</u>
<i>Net Change in Fund Balance</i>	<u>(12,360)</u>	<u>(111,636)</u>	<u>(99,276)</u>
Fund Balance Beginning of Year	169,502	169,502	0
Prior Year Encumbrances Appropriated	41,785	41,785	0
<i>Fund Balance End of Year</i>	<u><u>\$198,927</u></u>	<u><u>\$99,651</u></u>	<u><u>(\$99,276)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$193,975	\$185,615	(\$8,360)
Fines, Forfeitures, and Settlements	117,000	111,429	(5,571)
Intergovernmental	156,148	151,621	(4,527)
Interest	3,000	35,042	32,042
Contributions and Donations	20,000	20,000	0
Other	100	1,043	943
	<u>490,223</u>	<u>504,750</u>	<u>14,527</u>
<i>Total Revenues</i>			
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	202,496	167,291	35,205
Fringe Benefits	89,008	63,601	25,407
Contractual Services	235,398	92,361	143,037
Materials and Supplies	31,707	7,689	24,018
Capital Outlay	480,258	398,003	82,255
	<u>1,038,867</u>	<u>728,945</u>	<u>309,922</u>
<i>Total Expenditures</i>			
<i>Excess of Revenues Under Expenditures</i>	(548,644)	(224,195)	324,449
Other Financing Source			
Advance In	0	3,500	3,500
	<u>0</u>	<u>3,500</u>	<u>3,500</u>
<i>Net Change in Fund Balance</i>	(548,644)	(220,695)	327,949
Fund Balance Beginning of Year	2,503,857	2,503,857	0
Prior Year Encumbrances Appropriated	10,851	10,851	0
	<u>10,851</u>	<u>10,851</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,966,064</u></u>	<u><u>\$2,294,013</u></u>	<u><u>\$327,949</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$267,548	\$265,461	(\$2,087)
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	211,894	211,557	337
Fringe Benefits	32,738	32,545	193
Contractual Services	5,483	4,130	1,353
Materials and Supplies	2,748	2,748	0
Capital Outlay	7,850	7,850	0
<i>Total Expenditures</i>	260,713	258,830	1,883
<i>Excess of Revenues Over Expenditures</i>	6,835	6,631	(204)
Other Financing Use			
Advances Out	0	(18,818)	(18,818)
<i>Net Change in Fund Balance</i>	6,835	(12,187)	(19,022)
Fund Balance Beginning of Year	26,174	26,174	0
<i>Fund Balance End of Year</i>	\$33,009	\$13,987	(\$19,022)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Detention (Electronic Monitor) Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$200,000	\$184,693	(\$15,307)
Other	1,000	480	(520)
<i>Total Revenues</i>	<u>201,000</u>	<u>185,173</u>	<u>(15,827)</u>
Expenditures			
Current:			
Public Safety			
Home Detention (Electronic Monitor)			
Salaries and Wages	103,000	62,282	40,718
Fringe Benefits	64,185	22,382	41,803
Materials and Supplies	108,249	77,982	30,267
<i>Total Expenditures</i>	<u>275,434</u>	<u>162,646</u>	<u>112,788</u>
<i>Net Change in Fund Balance</i>	(74,434)	22,527	96,961
Fund Balance Beginning of Year	186,700	186,700	0
Prior Year Encumbrances Appropriated	8,249	8,249	0
<i>Fund Balance End of Year</i>	<u><u>\$120,515</u></u>	<u><u>\$217,476</u></u>	<u><u>\$96,961</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Licenses and Permits	\$27,000	\$18,299	(\$8,701)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	27,000	18,299	8,701
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$12,000	\$9,220	(\$2,780)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	42,000	30,000	12,000
<i>Net Change in Fund Balance</i>	(30,000)	(20,780)	9,220
Fund Balance Beginning of Year	126,129	126,129	0
<i>Fund Balance End of Year</i>	\$96,129	\$105,349	\$9,220

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$20,000	\$19,698	(\$302)
Intergovernmental	<u>18,250</u>	<u>13,916</u>	<u>(4,334)</u>
<i>Total Revenues</i>	38,250	33,614	(4,636)
Expenditures			
Current:			
Judicial			
Indigent Drivers Alcohol Treatment			
Contractual Services	<u>91,000</u>	<u>90,968</u>	<u>32</u>
<i>Net Change in Fund Balance</i>	(52,750)	(57,354)	(4,604)
Fund Balance Beginning of Year	140,963	140,963	0
Prior Year Encumbrances Appropriated	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$100,213</u></u>	<u><u>\$95,609</u></u>	<u><u>(\$4,604)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Services Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$631,699	\$715,338	\$83,639
Charges for Services	985,000	849,296	(135,704)
Licenses and Permits	40,000	35,333	(4,667)
Fines, Forfeitures, and Settlements	84,000	42,347	(41,653)
Intergovernmental	230,440	244,188	13,748
Contributions and Donations	15,000	21,205	6,205
Other	0	3,632	3,632
<i>Total Revenues</i>	<u>1,986,139</u>	<u>1,911,339</u>	<u>(74,800)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Services			
Salaries and Wages	774,339	683,200	91,139
Fringe Benefits	329,982	252,888	77,094
Contractual Services	777,588	740,696	36,892
Materials and Supplies	702,570	581,588	120,982
Capital Outlay	77,335	57,224	20,111
<i>Total Expenditures</i>	<u>2,661,814</u>	<u>2,315,596</u>	<u>346,218</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(675,675)</u>	<u>(404,257)</u>	<u>271,418</u>
Other Financing Sources (Use)			
Transfers In	52,600	39,800	(12,800)
Advances In	0	13,000	13,000
Advances Out	0	(35,000)	(35,000)
<i>Total Other Financing Sources (Use)</i>	<u>52,600</u>	<u>17,800</u>	<u>(34,800)</u>
<i>Net Change in Fund Balance</i>	(623,075)	(386,457)	236,618
Fund Balance Beginning of Year	1,149,266	1,149,266	0
Prior Year Encumbrances Appropriated	<u>44,091</u>	<u>44,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$570,282</u></u>	<u><u>\$806,900</u></u>	<u><u>\$236,618</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Aid Society Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$100	\$109	\$9
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
<i>Net Change in Fund Balance</i>	0	109	109
Fund Balance Beginning of Year	1,586	1,586	0
<i>Fund Balance End of Year</i>	\$1,586	\$1,695	\$109

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$1,699,577	\$2,213,641	\$514,064
Intergovernmental	567,167	501,146	(66,021)
Other	12,000	6,612	(5,388)
<i>Total Revenues</i>	<u>2,278,744</u>	<u>2,721,399</u>	<u>442,655</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	1,030,917	777,470	253,447
Fringe Benefits	360,246	211,328	148,918
Contractual Services	941,031	721,737	219,294
Materials and Supplies	441,520	361,219	80,301
Capital Outlay	161,576	36,077	125,499
<i>Total Expenditures</i>	<u>2,935,290</u>	<u>2,107,831</u>	<u>827,459</u>
<i>Net Change in Fund Balance</i>	(656,546)	613,568	1,270,114
Fund Balance Beginning of Year	<u>688,473</u>	<u>688,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,927</u></u>	<u><u>\$1,302,041</u></u>	<u><u>\$1,270,114</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$359,845	\$279,052	(\$80,793)
Other	0	952	952
<i>Total Revenues</i>	<u>359,845</u>	<u>280,004</u>	<u>(79,841)</u>
Expenditures			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Salaries and Wages	187,591	155,549	32,042
Fringe Benefits	52,348	42,077	10,271
Contractual Services	197,858	161,794	36,064
Materials and Supplies	3,328	3,328	0
<i>Total Expenditures</i>	<u>441,125</u>	<u>362,748</u>	<u>78,377</u>
<i>Net Change in Fund Balance</i>	(81,280)	(82,744)	(1,464)
Fund Balance Beginning of Year	327,510	327,510	0
Prior Year Encumbrances Appropriated	1,925	1,925	0
<i>Fund Balance End of Year</i>	<u><u>\$248,155</u></u>	<u><u>\$246,691</u></u>	<u><u>(\$1,464)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$18,000	\$13,180	(\$4,820)
Other	<u>0</u>	<u>1,200</u>	<u>1,200</u>
<i>Total Revenues</i>	18,000	14,380	(3,620)
Expenditures			
Current:			
Judicial			
Indigent Guardianship			
Contractual Services	<u>18,028</u>	<u>14,587</u>	<u>3,441</u>
<i>Net Change in Fund Balance</i>	(28)	(207)	(179)
Fund Balance Beginning of Year	1,610	1,610	0
Prior Year Encumbrances Appropriated	<u>28</u>	<u>28</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,610</u></u>	<u><u>\$1,431</u></u>	<u><u>(\$179)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim of Criminals Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$64,625	\$64,246	(\$379)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	79,000	78,067	933
Fringe Benefits	38,773	30,389	8,384
<i>Total Expenditures</i>	117,773	108,456	9,317
<i>Excess of Revenues Under Expenditures</i>	(53,148)	(44,210)	8,938
Other Financing Source			
Transfers In	43,627	31,108	(12,519)
<i>Net Change in Fund Balance</i>	(9,521)	(13,102)	(3,581)
Fund Balance Beginning of Year	18,167	18,167	0
<i>Fund Balance End of Year</i>	\$8,646	\$5,065	(\$3,581)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Levy Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	\$1,656,709	\$1,656,709	\$0
Intergovernmental	<u>150,830</u>	<u>150,830</u>	<u>0</u>
<i>Total Revenues</i>	1,807,539	1,807,539	0
Expenditures			
Intergovernmental			
Mental Health Levy			
Contractual Services	<u>1,807,539</u>	<u>1,807,539</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$89,900	\$88,232	(\$1,668)
Other	100	25	(75)
<i>Total Revenues</i>	<u>90,000</u>	<u>88,257</u>	<u>(1,743)</u>
Expenditures			
Current:			
Judicial			
Law Library Resources			
Salaries and Wages	14,660	7,737	6,923
Fringe Benefits	6,786	5,281	1,505
Contractual Services	90,953	89,685	1,268
<i>Total Expenditures</i>	<u>112,399</u>	<u>102,703</u>	<u>9,696</u>
<i>Net Change in Fund Balance</i>	(22,399)	(14,446)	7,953
Fund Balance Beginning of Year	277,161	277,161	0
Prior Year Encumbrances Appropriated	<u>2,091</u>	<u>2,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$256,853</u></u>	<u><u>\$264,806</u></u>	<u><u>\$7,953</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wireless 911 Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$186,000	\$244,994	\$58,994
Other	0	386	386
<i>Total Revenues</i>	<u>186,000</u>	<u>245,380</u>	<u>59,380</u>
Expenditures			
Current:			
Public Safety			
Wireless 911			
Salaries and Wages	71,000	67,036	3,964
Fringe Benefits	31,000	27,494	3,506
Contractual Services	144,687	122,948	21,739
Capital Outlay	10,000	4,344	5,656
<i>Total Expenditures</i>	<u>256,687</u>	<u>221,822</u>	<u>34,865</u>
<i>Net Change in Fund Balance</i>	(70,687)	23,558	94,245
Fund Balance Beginning of Year	413,511	413,511	0
Prior Year Encumbrances Appropriated	687	687	0
<i>Fund Balance End of Year</i>	<u><u>\$343,511</u></u>	<u><u>\$437,756</u></u>	<u><u>\$94,245</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brandywine Loop Extension Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Payment in Lieu of Taxes	\$91,000	\$95,211	\$4,211
Expenditures			
Debt Service:			
Principal Retirement	51,400	51,400	0
Interest	5,076	5,076	0
<i>Total Expenditures</i>	56,476	56,476	0
<i>Net Change in Fund Balance</i>	34,524	38,735	4,211
Fund Balance Beginning of Year	350,818	350,818	0
<i>Fund Balance End of Year</i>	\$385,342	\$389,553	\$4,211

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Lodging Excise Tax Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Lodging Taxes	\$450,000	\$404,753	(\$45,247)
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	450,000	377,126	72,874
<i>Net Change in Fund Balance</i>	0	27,627	27,627
Fund Balance Beginning of Year	44,756	44,756	0
<i>Fund Balance End of Year</i>	\$44,756	\$72,383	\$27,627

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$191,000	\$422,306	\$231,306
Intergovernmental	205,062	0	(205,062)
<i>Total Revenues</i>	<u>396,062</u>	<u>422,306</u>	<u>26,244</u>
Expenditures			
Current:			
Legislative and Executive			
OneOhio Opioid			
Salaries and Wages	135,171	10,119	125,052
Fringe Benefits	69,892	5,634	64,258
Contractual Services	12,827	5,871	6,956
Materials and Supplies	5,000	0	5,000
<i>Total Expenditures</i>	<u>222,890</u>	<u>21,624</u>	<u>201,266</u>
<i>Excess of Revenues Over Expenditures</i>	173,172	400,682	227,510
Other Financing Source			
Advances In	0	15,766	15,766
<i>Net Change in Fund Balance</i>	173,172	416,448	243,276
Fund Balance Beginning of Year	245,275	245,275	0
Prior Year Encumbrances Appropriated	2,827	2,827	0
<i>Fund Balance End of Year</i>	<u><u>\$421,274</u></u>	<u><u>\$664,550</u></u>	<u><u>\$243,276</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brownfield Community-Wide Assessment Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$400,000	\$112,573	(\$287,427)
Expenditures			
Current:			
Public Works			
Brownfield Community-Wide Assessment			
Contractual Services	400,000	371,664	28,336
<i>Net Change in Fund Balance</i>	0	(259,091)	(259,091)
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$259,091)</u>	<u>(\$259,091)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Comprehensive Community Violence Intervention Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$265,169	\$0	(\$265,169)
Expenditures			
Current:			
Public Safety			
Comprehensive Community Violence Intervention			
Salaries and Wages	118,300	35,197	83,103
Fringe Benefits	68,144	19,689	48,455
Capital Outlay	161,000	80,500	80,500
<i>Total Expenditures</i>	347,444	135,386	212,058
<i>Excess of Revenues Under Expenditures</i>	(82,275)	(135,386)	(53,111)
Other Financing Source			
Transfers In	4,499	2,724	(1,775)
<i>Net Change in Fund Balance</i>	(77,776)	(132,662)	(54,886)
Fund Balance Beginning of Year	52,162	52,162	0
Prior Year Encumbrances Appropriated	80,500	80,500	0
<i>Fund Balance End of Year</i>	\$54,886	\$0	(\$54,886)

NONMAJOR DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The following are reported as nonmajor debt service funds:

Debt Service Fund - To account for rent monies from the Department of Job and Family Services and transfers from other governmental funds restricted for the retirement of County general obligation bonds and bond anticipation notes.

Special Assessment Debt Service Fund - To account for restricted special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2024

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$969,452	\$32,869	\$1,002,321
Receivables:			
Special Assessments	<u>0</u>	<u>54,826</u>	<u>54,826</u>
<i>Total Assets</i>	<u><u>\$969,452</u></u>	<u><u>\$87,695</u></u>	<u><u>\$1,057,147</u></u>
Deferred Inflows of Resources			
Unavailable Revenue	\$0	\$54,826	\$54,826
Fund Balances			
Restricted	<u>969,452</u>	<u>32,869</u>	<u>1,002,321</u>
<i>Total Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$969,452</u></u>	<u><u>\$87,695</u></u>	<u><u>\$1,057,147</u></u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2024

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$11,835	\$11,835
Investment Earnings/Interest	201,294	0	201,294
Rent and Leases	16,321	0	16,321
<i>Total Revenues</i>	<u>217,615</u>	<u>11,835</u>	<u>229,450</u>
Expenditures			
Debt Service:			
Principal Retirement	96,220	8,267	104,487
Interest	11,595	5,294	16,889
Issuance Costs	372,490	0	372,490
<i>Total Expenditures</i>	<u>480,305</u>	<u>13,561</u>	<u>493,866</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(262,690)</u>	<u>(1,726)</u>	<u>(264,416)</u>
Other Financing Sources (Use)			
Premium on Debt Issued	1,121,767	0	1,121,767
Transfers In	90,364	0	90,364
Transfers Out	(141,150)	0	(141,150)
<i>Total Other Financing Sources (Use)</i>	<u>1,070,981</u>	<u>0</u>	<u>1,070,981</u>
<i>Net Change in Fund Balances</i>	808,291	(1,726)	806,565
Fund Balances Beginning of Year	<u>161,161</u>	<u>34,595</u>	<u>195,756</u>
<i>Fund Balances End of Year</i>	<u><u>\$969,452</u></u>	<u><u>\$32,869</u></u>	<u><u>\$1,002,321</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	\$201,294	\$201,294	\$0
Rent and Leases	17,452	16,321	(1,131)
<i>Total Revenues</i>	<u>218,746</u>	<u>217,615</u>	<u>(1,131)</u>
Expenditures			
Debt Service:			
Principal Retirement	96,220	96,220	0
Interest	11,596	11,595	1
Issuance Costs	372,490	372,490	0
<i>Total Expenditures</i>	<u>480,306</u>	<u>480,305</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(261,560)</u>	<u>(262,690)</u>	<u>(1,130)</u>
Other Financing Sources (Use)			
Premium on Debt Issued	1,121,767	1,121,767	0
Transfers In	90,364	90,364	0
Transfers Out	(141,150)	(141,150)	0
<i>Total Other Financing Sources (Use)</i>	<u>1,070,981</u>	<u>1,070,981</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	809,421	808,291	(1,130)
Fund Balance Beginning of Year	<u>161,161</u>	<u>161,161</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$970,582</u></u>	<u><u>\$969,452</u></u>	<u><u>(\$1,130)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$13,414	\$11,835	(\$1,579)
Expenditures			
Debt Service:			
Principal Retirement	8,268	8,267	1
Interest	5,294	5,294	0
<i>Total Expenditures</i>	13,562	13,561	1
<i>Net Change in Fund Balance</i>	(148)	(1,726)	(1,578)
Fund Balance Beginning of Year	34,595	34,595	0
<i>Fund Balance End of Year</i>	\$34,447	\$32,869	(\$1,578)

CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds). The following are reported as capital projects funds:

Major Capital Projects Fund

Jail Construction Fund - To account for debt proceeds, grants, and contributions committed by the County for the engineering, design, and construction of a new County jail. This fund was a nonmajor fund in 2023, while a major fund in 2024. Information for the beginning balance is presented in this combining section to reflect the movement from nonmajor to major. The adjusted balance beginning of year includes a “-“ to indicate this amount is included with the major governmental funds within the basic financial statements.

Nonmajor Capital Projects Funds

Issue II Fund - To account for restricted capital grants received from the Ohio Public Works Commission and transfers for bridge and road improvement projects.

Highway Fund - To account for restricted federal money, transfers, and a State Infrastructure Bank Loan received for the repair and construction of roads and bridges within the County.

Kennel Building Fund - To account for contributions and donations committed by the County for improvements and additional construction costs of a kennel building.

Starlight Permanent Improvements Fund - To account for revenues received from contributions and donations restricted for permanent improvements at the Starlight School.

North 7th Street Renovations Fund - To account for a local grant restricted for capital costs associated with renovations to the health department at the existing County-owned building.

Community Project Funding - Avondale Fund - To account for transfers and federal assistance from the United States Department of Housing and Urban Development (HUD) to be used for capital improvements at the Avondale Youth Center.

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,000,000	\$502,463	(\$2,497,537)
Contributions and Donations	250,000	250,000	0
<i>Total Revenues</i>	3,250,000	752,463	(2,497,537)
Expenditures			
Current:			
Public Safety			
Jail Construction			
Capital Outlay	83,579,203	80,607,935	2,971,268
<i>Excess of Revenues Under Expenditures</i>	(80,329,203)	(79,855,472)	473,731
Other Financing Sources			
General Obligation Bonds Issued	35,000,000	35,000,000	0
Bond Anticipation Notes Issued	34,000,000	34,000,000	0
Transfers In	6,500,000	0	(6,500,000)
<i>Total Other Financing Sources</i>	75,500,000	69,000,000	(6,500,000)
<i>Net Change in Fund Balance</i>	(4,829,203)	(10,855,472)	(6,026,269)
Fund Balance Beginning of Year	1,500,000	1,500,000	0
Prior Year Encumbrances Appropriated	3,453,849	3,453,849	0
<i>Fund Balance (Deficit) End of Year</i>	\$124,646	(\$5,901,623)	(\$6,026,269)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,156	\$3,864	\$1,348,652	\$4,052
Cash and Cash Equivalents with Fiscal Agents	0	200	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
<i>Total Assets</i>	<u>\$5,156</u>	<u>\$4,064</u>	<u>\$1,348,652</u>	<u>\$4,052</u>
Liabilities				
Contracts Payable	\$0	\$0	\$0	\$0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	5,156	0	1,348,652	4,052
Committed	0	4,064	0	0
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,156</u>	<u>4,064</u>	<u>1,348,652</u>	<u>4,052</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</i>	<u>\$5,156</u>	<u>\$4,064</u>	<u>\$1,348,652</u>	<u>\$4,052</u>

Community Project Funding - Avondale	Total Nonmajor Capital Projects Funds
\$259,703 0	\$1,621,427 200
124,007	124,007
<u>\$383,710</u>	<u>\$1,745,634</u>
\$157,788 124,007 450,000	\$157,788 124,007 450,000
<u>731,795</u>	<u>731,795</u>
0 0 (348,085)	1,357,860 4,064 (348,085)
<u>(348,085)</u>	<u>1,013,839</u>
<u>\$383,710</u>	<u>\$1,745,634</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

	Jail Construction	Issue II	Highway	Kennel Building
Revenues				
Intergovernmental		\$792,000	\$3,697,788	\$0
Contributions and Donations		0	0	0
<i>Total Revenues</i>		<u>792,000</u>	<u>3,697,788</u>	<u>0</u>
Expenditures				
Current:				
Human Services		0	0	0
Capital Outlay		1,972,355	3,788,806	3,097
<i>Total Expenditures</i>		<u>1,972,355</u>	<u>3,788,806</u>	<u>3,097</u>
<i>Excess of Revenues Over (Under) Expenditures</i>		<u>(1,180,355)</u>	<u>(91,018)</u>	<u>(3,097)</u>
Other Financing Sources				
State Infrastructure Bank Loan Issued		0	86,498	0
OPWC Loans Issued		524,479	0	0
Transfers In		655,876	4,520	0
<i>Total Other Financing Sources</i>		<u>1,180,355</u>	<u>91,018</u>	<u>0</u>
<i>Net Change in Fund Balances</i>		<u>0</u>	<u>0</u>	<u>(3,097)</u>
<i>Fund Balances Beginning of Year as Previously Reported</i>	4,743,784	0	5,156	7,161
Adjustments:				
Changes from Major Fund to Nonmajor Fund	<u>(4,743,784)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Adjusted Fund Balances Beginning of Year</i>	<u>-</u>	<u>0</u>	<u>5,156</u>	<u>7,161</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,156</u></u>	<u><u>\$4,064</u></u>	

Starlight Permanent Improvements	North 7th Street Renovations	Community Project Funding - Avondale	Total Nonmajor Capital Projects Funds
\$0	\$0	\$900,000	\$5,389,788
19,645	0	0	19,645
<u>19,645</u>	<u>0</u>	<u>900,000</u>	<u>5,409,433</u>
3,463	0	0	3,463
0	0	1,281,866	7,046,124
<u>3,463</u>	<u>0</u>	<u>1,281,866</u>	<u>7,049,587</u>
<u>16,182</u>	<u>0</u>	<u>(381,866)</u>	<u>(1,640,154)</u>
0	0	0	86,498
0	0	0	524,479
0	0	0	660,396
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,271,373</u>
<u>16,182</u>	<u>0</u>	<u>(381,866)</u>	<u>(368,781)</u>
1,332,470	4,052	33,781	6,126,404
<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,743,784)</u>
<u>1,332,470</u>	<u>4,052</u>	<u>33,781</u>	<u>1,382,620</u>
<u>\$1,348,652</u>	<u>\$4,052</u>	<u>(\$348,085)</u>	<u>\$1,013,839</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$802,521	\$792,000	(\$10,521)
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	1,982,876	1,972,355	10,521
<i>Excess of Revenues Under Expenditures</i>	(1,180,355)	(1,180,355)	0
Other Financing Sources			
OPWC Loans Issued	524,479	524,479	0
Transfers In	655,876	655,876	0
<i>Total Other Financing Sources</i>	1,180,355	1,180,355	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$4,731,835	\$3,697,788	(\$1,034,047)
Expenditures			
Current:			
Public Works			
Highway			
Capital Outlay	4,822,853	3,788,806	1,034,047
<i>Excess of Revenues Under Expenditures</i>	(91,018)	(91,018)	0
Other Financing Sources			
State Infrastructure Bank Loan Issued	86,498	86,498	0
Transfers In	4,520	4,520	0
<i>Total Other Financing Sources</i>	91,018	91,018	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance Beginning of Year	5,156	5,156	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance End of Year</i>	\$5,156	\$5,156	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Kennel Building Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Health			
Kennel Building			
Capital Outlay	3,212	3,097	115
<i>Net Change in Fund Balance</i>	(3,212)	(3,097)	115
Fund Balance Beginning of Year	6,845	6,845	0
Prior Year Encumbrances Appropriated	116	116	0
<i>Fund Balance End of Year</i>	<u>\$3,749</u>	<u>\$3,864</u>	<u>\$115</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight Permanent Improvements Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Contributions and Donations	\$5,000	\$19,645	\$14,645
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Capital Outlay	100,000	3,463	96,537
<i>Total Expenditures</i>	100,000	3,463	96,537
<i>Net Change in Fund Balance</i>	(95,000)	16,182	111,182
Fund Balance Beginning of Year	1,332,470	1,332,470	0
<i>Fund Balance End of Year</i>	\$1,237,470	\$1,348,652	\$111,182

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
North 7th Street Renovations Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Use			
Transfers Out	<u>(4,055)</u>	<u>0</u>	<u>4,055</u>
<i>Net Change in Fund Balance</i>	(4,055)	0	4,055
Fund Balance Beginning of Year	<u>4,052</u>	<u>4,052</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$3)</u></u>	<u><u>\$4,052</u></u>	<u><u>\$4,055</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Project Funding - Avondale Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$900,000	\$900,000	\$0
Expenditures			
Current:			
Human Services			
Community Project Funding - Avondale			
Capital Outlay	1,432,481	1,398,700	33,781
<i>Excess of Revenues Under Expenditures</i>	(532,481)	(498,700)	33,781
Other Financing Sources			
Advances In	450,000	450,000	0
Transfers In	466,000	0	(466,000)
<i>Total Other Financing Sources</i>	916,000	450,000	(466,000)
<i>Net Change in Fund Balance</i>	383,519	(48,700)	(432,219)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	33,781	33,781	0
<i>Fund Balance (Deficit) End of Year</i>	\$417,300	(\$14,919)	(\$432,219)

ENTERPRISE FUNDS

The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund - To account for water services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$4,628,800	\$4,895,959	\$267,159
Tap-In Fees	555,500	316,594	(238,906)
Grants	8,060,777	1,907,778	(6,152,999)
Proceeds from OWDA Loans	1,281,550	1,281,550	0
Proceeds from Sale of Capital Assets	0	2,037	2,037
Other	1,503,908	1,502,918	(990)
<i>Total Revenues</i>	<u>16,030,535</u>	<u>9,906,836</u>	<u>(6,123,699)</u>
Expenses			
Personal Services	877,443	849,329	28,114
Contractual Services	11,956,295	6,114,930	5,841,365
Materials and Supplies	537,871	345,738	192,133
Capital Outlay	371,196	237,042	134,154
Debt Service:			
Principal Retirement	2,712,595	2,711,822	773
Interest	420,592	419,634	958
<i>Total Expenses</i>	<u>16,875,992</u>	<u>10,678,495</u>	<u>6,197,497</u>
<i>Excess of Revenues Under Expenses</i>	(845,457)	(771,659)	73,798
Advances In	200,000	0	(200,000)
Transfers In	36,728	0	(36,728)
Transfers Out	(1,811)	0	1,811
<i>Net Change in Fund Equity</i>	(610,540)	(771,659)	(161,119)
Fund Equity Beginning of Year	3,605,978	3,605,978	0
Prior Year Encumbrances Appropriated	212,931	212,931	0
<i>Fund Equity End of Year</i>	<u><u>\$3,208,369</u></u>	<u><u>\$3,047,250</u></u>	<u><u>(\$161,119)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$5,388,883	\$5,669,815	\$280,932
Tap-In Fees	180,000	157,926	(22,074)
Grants	2,554,171	261,287	(2,292,884)
Utility Deposits Received	12,500	8,700	(3,800)
Proceeds from OWDA Loans	11,500,000	2,437,003	(9,062,997)
Proceeds from Sale of Capital Assets	0	19,594	19,594
Other	450,000	289,211	(160,789)
Other Non-Operating Revenues	39,000	50,255	11,255
<i>Total Revenues</i>	<u>20,124,554</u>	<u>8,893,791</u>	<u>(11,230,763)</u>
Expenses			
Personal Services	1,630,450	1,503,871	126,579
Contractual Services	17,393,738	6,903,472	10,490,266
Materials and Supplies	889,892	702,356	187,536
Capital Outlay	1,073,638	268,847	804,791
Utility Deposits Returned	2,000	2,000	0
Utility Deposits Applied	10,500	6,169	4,331
Debt Service:			
Principal Retirement	1,336,771	1,326,718	10,053
Interest	87,430	86,704	726
<i>Total Expenses</i>	<u>22,424,419</u>	<u>10,800,137</u>	<u>11,624,282</u>
<i>Excess of Revenues Under Expenses</i>	(2,299,865)	(1,906,346)	393,519
Advances In	2,950,000	0	(2,950,000)
Advances Out	(250,000)	0	250,000
Transfers In	10,778	0	(10,778)
Transfers Out	(32,748)	0	32,748
<i>Net Change in Fund Equity</i>	378,165	(1,906,346)	(2,284,511)
Fund Equity Beginning of Year	542,652	542,652	0
Prior Year Encumbrances Appropriated	4,236,593	4,236,593	0
<i>Fund Equity End of Year</i>	<u>\$5,157,410</u>	<u>\$2,872,899</u>	<u>(\$2,284,511)</u>

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing on a cost-reimbursement basis of services provided by the self-insurance funds to other County departments and agencies. Charges to the user departments and agencies are intended to recover total costs.

Self-Insurance Health Fund - To account for employee health care benefits and claims related to this self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for claims and administrative expenses of the County's workers' compensation retrospective-rating program.

Muskingum County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2024

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$18,005,662	\$49,684	\$18,055,346
Cash and Cash Equivalents with Fiscal Agents	32,554	0	32,554
Accounts Receivable	19,810	0	19,810
<i>Total Assets</i>	<u>18,058,026</u>	<u>49,684</u>	<u>18,107,710</u>
Liabilities			
Current Liabilities:			
Claims Payable	<u>1,182,006</u>	<u>0</u>	<u>1,182,006</u>
Net Position			
Unrestricted	<u>\$16,876,020</u>	<u>\$49,684</u>	<u>\$16,925,704</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$11,142,276	\$0	\$11,142,276
Other	1,958,501	0	1,958,501
<i>Total Operating Revenues</i>	<u>13,100,777</u>	<u>0</u>	<u>13,100,777</u>
Operating Expenses			
Contractual Services	1,727,634	0	1,727,634
Claims	9,467,498	19,087	9,486,585
<i>Total Operating Expenses</i>	<u>11,195,132</u>	<u>19,087</u>	<u>11,214,219</u>
<i>Operating Income (Loss)</i>	1,905,645	(19,087)	1,886,558
Non-Operating Expenses			
Other Non-Operating Expenses	<u>0</u>	<u>(250,000)</u>	<u>(250,000)</u>
<i>Change in Net Position</i>	1,905,645	(269,087)	1,636,558
Net Position Beginning of Year	<u>14,970,375</u>	<u>318,771</u>	<u>15,289,146</u>
<i>Net Position End of Year</i>	<u><u>\$16,876,020</u></u>	<u><u>\$49,684</u></u>	<u><u>\$16,925,704</u></u>

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$11,141,911	\$0	\$11,141,911
Cash Received from Other Operating Revenues	1,958,501	0	1,958,501
Cash Payments for Goods and Services	(1,727,634)	0	(1,727,634)
Cash Payments for Claims	(9,131,509)	(19,087)	(9,150,596)
Other Non-Operating Expenses	0	(250,000)	(250,000)
	<u>2,241,269</u>	<u>(269,087)</u>	<u>1,972,182</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>			
Cash and Cash Equivalents Beginning of Year	<u>15,796,947</u>	<u>318,771</u>	<u>16,115,718</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$18,038,216</u></u>	<u><u>\$49,684</u></u>	<u><u>\$18,087,900</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$1,905,645	(\$19,087)	\$1,886,558
Adjustments:			
Other Non-Operating Expenses	0	(250,000)	(250,000)
Changes in Assets:			
Decrease in Accounts Receivable	37,853	0	37,853
Changes in Liabilities:			
Decrease in Interfund Payable	(185)	0	(185)
Increase in Claims Payable	<u>297,956</u>	<u>0</u>	<u>297,956</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$2,241,269</u></u>	<u><u>(\$269,087)</u></u>	<u><u>\$1,972,182</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$11,839,000	\$11,158,609	(\$680,391)
Other	<u>0</u>	<u>1,958,501</u>	<u>(1,958,501)</u>
<i>Total Revenues</i>	<u>11,839,000</u>	<u>13,117,110</u>	<u>1,278,110</u>
Expenses			
Contractual Services	2,300,671	1,763,844	536,827
Claims	<u>18,807,145</u>	<u>18,693,942</u>	<u>113,203</u>
<i>Total Expenses</i>	<u>21,107,816</u>	<u>20,457,786</u>	<u>650,030</u>
<i>Net Change in Fund Equity</i>	(9,268,816)	(7,340,676)	1,928,140
Fund Equity Beginning of Year	6,478,879	6,478,879	0
Prior Year Encumbrances Appropriated	<u>9,268,816</u>	<u>9,268,816</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$6,478,879</u></u>	<u><u>\$8,407,019</u></u>	<u><u>\$1,928,140</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Workers' Compensation Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses			
Claims	19,087	19,087	0
Other Non-Operating Expenses	<u>280,913</u>	<u>250,000</u>	<u>30,913</u>
<i>Total Expenses</i>	<u>300,000</u>	<u>269,087</u>	<u>30,913</u>
<i>Net Change in Fund Equity</i>	(300,000)	(269,087)	30,913
Fund Equity Beginning of Year	<u>318,771</u>	<u>318,771</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$18,771</u></u>	<u><u>\$49,684</u></u>	<u><u>\$30,913</u></u>

CUSTODIAL FUNDS

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

Health Fund - To account for monies received and disbursed by the County as fiscal agent for the benefit of the Zanesville-Muskingum County General Health District, a legally separate entity.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for monies received and disbursed by the County as fiscal agent for the Six County Alcohol, Drug Addiction, and Mental Health Board, a legally separate entity.

Other Fiscal Agent Fund - To account for monies received and disbursed by the County as fiscal agent for legally separate entities including Muskingum Families and Children First Council, Muskingum County Park Commission, Muskingum County Soil and Water Conservation District, and Zanesville-Muskingum County Port Authority.

Miscellaneous Judicial, Public Safety, and Human Services Fund - To account for various fines and fees received and disbursed through the courts for the benefit of others.

Undivided Tax Fund - To account for various taxes, assessments, and property tax allocations collected and distributed for the benefit of other governments.

Undivided State Monies Fund - To account for State undivided monies received and distributed by the County for the benefit of others. The liabilities represent amounts where no further action is needed to release the assets.

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

Muskingum County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,735,899	\$13,975,881	\$3,751,132	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,819,151
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	651,808
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>6,735,899</u>	<u>13,975,881</u>	<u>3,751,132</u>	<u>2,470,959</u>
Liabilities				
Intergovernmental Payable	19,564	3,361	3,466	1,321,822
Accounts Payable	13,543	2,889	2,963	0
<i>Total Liabilities</i>	<u>33,107</u>	<u>6,250</u>	<u>6,429</u>	<u>1,321,822</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	<u>\$6,702,792</u>	<u>\$13,969,631</u>	<u>\$3,744,703</u>	<u>\$1,149,137</u>

Undivided Tax	Undivided State Monies	Other Custodial	Total
\$2,956,500	\$0	\$155,678	\$27,575,090
16,184	0	0	1,835,335
0	4,589,618	0	4,589,618
2,055,801	0	0	2,707,609
113,144,894	0	0	113,144,894
707,881	0	0	707,881
<u>118,881,260</u>	<u>4,589,618</u>	<u>155,678</u>	<u>150,560,427</u>
2,956,500	4,589,618	0	8,894,331
0	0	0	19,395
<u>2,956,500</u>	<u>4,589,618</u>	<u>0</u>	<u>8,913,726</u>
106,414,620	0	0	106,414,620
707,881	0	0	707,881
<u>107,122,501</u>	<u>0</u>	<u>0</u>	<u>107,122,501</u>
<u>\$8,802,259</u>	<u>\$0</u>	<u>\$155,678</u>	<u>\$34,524,200</u>

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Health	ADAMH Board	Other Fiscal Agent
Additions			
Intergovernmental	\$0	\$0	\$0
Amounts Received As Fiscal Agent	7,970,537	17,314,094	2,509,738
Licenses, Permits, and Fees for Other Governments	0	0	0
Fines, Forfeitures, and Settlements for Other Governments	0	0	0
Property Tax Collections for Other Governments	0	0	0
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	0	0	0
Amounts Received for Others	0	0	0
<i>Total Additions</i>	<u>7,970,537</u>	<u>17,314,094</u>	<u>2,509,738</u>
Deductions			
Distributions to the State of Ohio	0	0	0
Distributions as Fiscal Agent	7,456,978	16,935,857	2,932,529
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0
Fines, Forfeitures, and Settlements Distributions to Other Governments	0	0	0
Distributions of State Funds to Other Governments	0	0	0
Property Tax Distributions to Other Governments	0	0	0
Distributions to Individuals	0	0	0
<i>Total Deductions</i>	<u>7,456,978</u>	<u>16,935,857</u>	<u>2,932,529</u>
<i>Change in Net Position</i>	513,559	378,237	(422,791)
Net Position Beginning of Year	<u>6,189,233</u>	<u>13,591,394</u>	<u>4,167,494</u>
<i>Net Position End of Year</i>	<u><u>\$6,702,792</u></u>	<u><u>\$13,969,631</u></u>	<u><u>\$3,744,703</u></u>

Miscellaneous Judicial, Public Safety, and Human Services	Undivided Tax	Undivided State Monies	Other Custodial	Total
\$0	\$0	\$12,278,973	\$0	\$12,278,973
0	0	0	0	27,794,369
14,785,805	947,707	0	412,032	16,145,544
2,637,050	0	0	269,859	2,906,909
0	96,467,415	0	0	96,467,415
726,911	0	0	0	726,911
476,083	0	0	0	476,083
<u>18,625,849</u>	<u>97,415,122</u>	<u>12,278,973</u>	<u>681,891</u>	<u>156,796,204</u>
322,695	0	0	0	322,695
0	0	0	0	27,325,364
15,092,064	13,181	0	409,278	15,514,523
3,534,957	0	0	290,447	3,825,404
0	0	12,278,973	0	12,278,973
0	97,153,763	0	0	97,153,763
155,237	0	0	0	155,237
<u>19,104,953</u>	<u>97,166,944</u>	<u>12,278,973</u>	<u>699,725</u>	<u>156,575,959</u>
(479,104)	248,178	0	(17,834)	220,245
<u>1,628,241</u>	<u>8,554,081</u>	<u>0</u>	<u>173,512</u>	<u>34,303,955</u>
<u>\$1,149,137</u>	<u>\$8,802,259</u>	<u>\$0</u>	<u>\$155,678</u>	<u>\$34,524,200</u>

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STATISTICAL SECTION

Statistical Section

This part of Muskingum County, Ohio's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes, and property taxes.	S-16 - S-35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-36 - S-45
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-46 - S-49
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-50 - S-65

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

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

	2024	2023	2022	2021	2020
Governmental Activities					
Net Investment in Capital Assets	\$151,110,876	\$140,851,791	\$134,441,956	\$128,369,093	\$124,715,495
Restricted:					
Capital Projects	7,247,159	6,336,469	1,941,977	1,969,584	2,005,363
Debt Service	0	125,856	128,243	132,501	166,971
Road and Bridge Projects	5,002,496	5,437,552	3,847,934	5,215,904	4,131,573
Starlight School Program	4,801,933	5,161,730	6,185,484	9,345,344	11,633,278
Children Services Programs	8,805,416	8,061,630	7,388,957	6,287,573	4,506,875
Public Assistance Programs	0	115,387	0	452,845	559,391
Senior Services	1,554,031	828,333	471,616	407,750	377,401
Tuberculosis Clinic Program	2,514,922	2,328,198	2,187,069	2,088,206	1,850,718
Court Corrections	2,958,693	2,770,535	2,605,404	2,524,342	2,703,523
Community Development Programs	642,366	769,010	113,623	430,208	717,372
Real Estate Assessment	2,473,580	2,813,513	3,076,347	3,078,524	2,767,157
Delinquent Real Estate Tax and Collection	1,222,809	1,053,927	1,003,575	680,204	660,796
Mental Health Programs	209,697	210,379	302,817	228,132	251,210
Law Enforcement and Public Safety	1,768,692	1,295,251	1,305,202	1,633,674	3,421,266
Emergency 911	457,021	442,391	387,001	354,062	174,083
OneOhio Opioid	1,658,542	1,289,737	45,490	0	0
Juvenile Court/Detention Programs	326,114	332,205	396,800	336,727	313,135
Other Purposes	771,101	2,469,475	1,752,542	2,251,849	1,881,193
Pension/OPEB	2,486,536	442,657	7,593,816	4,362,003	0
Unrestricted (Deficit)	12,148,530	14,229,183	7,240,440	(6,827,711)	(33,992,649)
<i>Total Governmental Activities Net Position</i>	<u>208,160,514</u>	<u>197,365,209</u>	<u>182,416,293</u>	<u>163,320,814</u>	<u>128,844,151</u>
Business-Type-Activities					
Net Investment in Capital Assets	72,765,117	69,279,457	65,793,080	62,742,004	61,737,481
Restricted for Pension/OPEB	74,934	11,481	231,671	132,171	0
Unrestricted	5,553,244	5,120,150	5,640,180	5,874,363	3,892,052
<i>Total Business-Type Activities Net Position</i>	<u>78,393,295</u>	<u>74,411,088</u>	<u>71,664,931</u>	<u>68,748,538</u>	<u>65,629,533</u>
Primary Government					
Net Investment in Capital Assets	223,875,993	210,131,248	200,235,036	191,111,097	186,452,976
Restricted (4) (7)	44,976,042	42,295,716	40,965,568	41,911,603	38,121,305
Unrestricted (Deficit) (2) (3) (4) (5) (6) (7)	17,701,774	19,349,333	12,880,620	(953,348)	(30,100,597)
<i>Total Primary Government Net Position</i>	<u>\$286,553,809</u>	<u>\$271,776,297</u>	<u>\$254,081,224</u>	<u>\$232,069,352</u>	<u>\$194,473,684</u>

(1) Restated net position.

(2) GASB Statement No. 68 implemented for 2015 and restated Unrestricted Net Position in 2014.

(3) GASB Statement No. 75 implemented for 2018 and restated Unrestricted Net Position in 2017.

(4) GASB Statement No. 84 implemented for 2019 and restated Unrestricted and Restricted Net Positions in 2018.

(5) GASB Statement No. 83 implemented for 2020 and restated Unrestricted Net Position in 2019.

(6) GASB Statement No. 96 implemented for 2023 and restated Net Investment in Capital Assets Net Position in 2022.

(7) GASB Statement No. 100 and GASB Statement No. 101 implemented for 2024.

2019 (1)	2018 (1)	2017 (1)	2016 (1)	2015
\$118,780,083	\$100,374,915	\$99,035,472	\$94,595,155	\$90,281,154
5,115,075	943,798	1,007,048	944,613	944,850
264,956	332,990	432,326	492,174	96,135
3,662,239	3,507,415	3,654,153	3,620,504	3,403,614
14,071,668	20,058,548	23,539,243	26,758,146	27,163,092
3,435,792	4,165,391	5,078,989	6,122,224	6,247,340
773,069	697,382	881,139	620,267	595,553
359,273	421,401	514,350	577,381	673,426
1,701,901	1,638,498	1,584,755	1,478,734	1,365,211
3,154,862	2,873,080	2,492,981	2,276,451	2,051,608
499,899	661,605	32,415	681,843	627,823
2,503,556	2,128,038	2,070,697	2,215,435	2,337,665
548,768	538,835	523,392	524,427	385,849
257,542	266,214	282,505	279,164	362,199
1,227,408	897,220	399,579	355,946	328,930
255,435	192,250	197,406	308,799	336,044
0	0	0	0	0
323,146	295,444	287,320	237,315	234,178
1,514,896	1,429,729	2,058,777	2,112,732	2,166,370
0	0	0	0	0
(36,416,028)	(27,306,420)	(26,154,905)	(1,672,915)	8,892
122,033,540	114,116,333	117,917,642	142,528,395	139,609,933
57,014,531	56,576,666	51,884,545	50,622,266	48,626,741
0	0	0	0	0
4,209,613	3,588,340	3,828,692	3,624,544	4,533,650
61,224,144	60,165,006	55,713,237	54,246,810	53,160,391
175,794,614	156,951,581	150,920,017	145,217,421	138,907,895
39,669,485	41,047,838	45,037,075	49,606,155	49,319,887
(32,206,415)	(23,718,080)	(22,326,213)	1,951,629	4,542,542
\$183,257,684	\$174,281,339	\$173,630,879	\$196,775,205	\$192,770,324

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

	2024	2023	2022	2021	2020 (2)
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$6,151,266	\$6,078,400	\$5,062,231	\$4,559,131	\$4,777,639
Judicial	1,264,012	1,399,369	750,807	1,140,554	1,015,320
Public Safety	3,727,803	3,753,401	3,278,389	3,994,632	5,247,820
Public Works	152,586	131,269	150,247	167,451	107,740
Health	403,076	410,816	345,709	380,152	649,441
Human Services	2,914,515	2,309,270	2,718,714	2,604,897	2,291,781
Subtotal Charges for Services	14,613,258	14,082,525	12,306,097	12,846,817	14,089,741
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	1,141,021	161,680	115,299	34,872	605,832
Judicial	1,322,673	1,193,508	1,877,857	1,337,680	1,306,361
Public Safety	4,494,590	2,187,396	1,380,542	1,639,266	2,516,576
Public Safety - Intergovernmental	0	4,769	0	0	74,741
Public Works	10,564,390	8,904,164	7,618,073	8,599,732	8,024,575
Public Works - Intergovernmental	176,181	0	303,192	0	0
Health	87,243	111,295	2,570,836	2,591,381	2,597,126
Health - Intergovernmental	148,302	115,367	114,300	115,196	117,320
Human Services	21,642,540	21,079,258	18,372,220	19,406,417	18,417,731
Community and Economic Development	118,392	16,575	0	0	0
Subtotal Operating Grants, Contributions, and Interest	39,695,332	33,774,012	32,352,319	33,724,544	33,660,262
Capital Grants and Contributions:					
General Government:					
Judicial	0	0	0	0	0
Public Safety	752,463	0	0	0	80,000
Public Works	4,489,788	7,398,063	4,528,650	3,058,903	5,301,134
Public Works - Intergovernmental	0	0	5,364	25,732	55,079
Health	0	0	0	185,879	348,343
Human Services	919,645	0	216,378	257,857	18,511
Subtotal Capital Grants and Contributions	6,161,896	7,398,063	4,750,392	3,528,371	5,803,067
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	60,470,486	55,254,600	49,408,808	50,099,732	53,553,070
Business-Type Activities:					
Charges for Services:					
Sewer	4,846,029	4,992,217	4,757,253	5,058,222	4,419,220
Water	5,864,892	5,339,899	5,090,631	4,961,518	4,397,689
Subtotal Charges for Services	10,710,921	10,332,116	9,847,884	10,019,740	8,816,909
Capital Grants and Contributions:					
Sewer	3,609,122	0	0	68,770	219,212
Water	511,287	2,524,132	2,394,708	1,232,106	1,094,863
Subtotal Capital Grants and Contributions	4,120,409	2,524,132	2,394,708	1,300,876	1,314,075
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	14,831,330	12,856,248	12,242,592	11,320,616	10,130,984
<i>Total Primary Government</i>					
<i>Program Revenues</i>	75,301,816	68,110,848	61,651,400	61,420,348	63,684,054

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019 (1)	2018	2017	2016	2015
\$4,342,478	\$4,262,706	\$4,214,121	\$4,203,307	\$4,303,887
1,056,294	993,644	1,080,677	1,039,671	1,100,165
2,869,582	2,814,591	2,385,548	2,269,125	2,308,359
110,376	121,248	129,592	175,538	174,649
604,584	565,748	420,196	427,589	491,613
2,469,806	2,883,300	2,733,991	2,549,154	2,223,334
11,453,120	11,641,237	10,964,125	10,664,384	10,602,007
707,312	95,435	8,025	106,703	17,570
890,561	657,007	591,893	619,229	590,707
1,158,063	925,355	1,319,944	1,258,057	1,421,859
0	0	0	0	0
6,204,955	6,215,591	5,187,917	5,979,170	5,617,627
0	0	0	0	0
120,926	138,943	160,366	159,357	174,159
117,381	119,449	120,472	71,498	213,170
18,474,384	16,736,358	15,089,904	16,856,404	17,082,475
0	0	0	0	0
27,673,582	24,888,138	22,478,521	25,050,418	25,117,567
0	0	0	18,000	0
173,760	0	0	22,000	17,000
9,330,806	1,552,709	4,723,085	5,013,898	2,413,379
0	0	0	0	0
3,109,836	42,423	23,563	0	0
76,887	3,000	0	0	0
12,691,289	1,598,132	4,746,648	5,053,898	2,430,379
51,817,991	38,127,507	38,189,294	40,768,700	38,149,953
4,393,850	4,376,259	4,411,684	4,183,990	4,328,224
4,467,544	4,178,633	4,199,056	4,177,356	4,181,018
8,861,394	8,554,892	8,610,740	8,361,346	8,509,242
156,978	110,153	79,603	526,526	366,669
824,433	4,477,949	1,515,039	152,327	112,625
981,411	4,588,102	1,594,642	678,853	479,294
9,842,805	13,142,994	10,205,382	9,040,199	8,988,536
61,660,796	51,270,501	48,394,676	49,808,899	47,138,489

(continued)

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

	2024 (4)	2023 (3)	2022	2021	2020 (2)
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$13,735,315	\$13,081,296	\$10,113,451	\$6,897,875	\$11,147,099
Judicial	10,710,086	9,855,070	7,470,810	5,184,869	9,182,719
Public Safety	21,888,116	19,086,840	13,164,552	8,352,443	16,939,751
Public Safety - Intergovernmental	0	4,800	0	1,791,132	74,741
Public Works	13,235,829	10,996,955	9,216,963	9,270,467	11,125,379
Public Works - Intergovernmental	1,103,116	1,546,286	1,088,829	1,058,896	788,234
Health	1,609,392	1,614,756	3,762,642	3,389,887	3,972,415
Health - Intergovernmental	1,807,539	1,607,477	1,535,272	1,574,442	1,584,313
Human Services	36,439,255	34,336,505	26,416,312	20,015,291	32,757,992
Community and Economic Development	394,990	421,443	462,284	333,786	264,390
Interest	213,915	81,286	66,694	94,576	100,968
<i>Total Governmental Activities Expenses</i>	<u>101,137,553</u>	<u>92,632,714</u>	<u>73,297,809</u>	<u>57,963,664</u>	<u>87,938,001</u>
Business-Type Activities:					
Sewer	5,451,552	5,216,127	5,197,271	4,646,146	4,423,620
Water	5,106,419	4,988,915	4,229,220	3,655,261	4,340,473
<i>Total Business-Type Activities Expenses</i>	<u>10,557,971</u>	<u>10,205,042</u>	<u>9,426,491</u>	<u>8,301,407</u>	<u>8,764,093</u>
<i>Total Primary Government Program Expenses</i>	<u>111,695,524</u>	<u>102,837,756</u>	<u>82,724,300</u>	<u>66,265,071</u>	<u>96,702,094</u>
Net (Expense) Revenue					
Governmental Activities	(40,667,067)	(37,378,114)	(23,889,001)	(7,863,932)	(34,384,931)
Business-Type Activities	<u>4,273,359</u>	<u>2,651,206</u>	<u>2,816,101</u>	<u>3,019,209</u>	<u>1,366,891</u>
<i>Total Primary Government Net Expense</i>	<u>(36,393,708)</u>	<u>(34,726,908)</u>	<u>(21,072,900)</u>	<u>(4,844,723)</u>	<u>(33,018,040)</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

(3) GASB 96 implemented for 2023 and restated 2022 change in net position.

(4) GASB 100 and GASB 101 implemented in 2024.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019 (1)	2018	2017	2016	2015
\$12,021,106	\$11,094,697	\$11,392,209	\$13,061,992	\$8,650,321
9,941,384	8,567,285	8,513,426	7,412,551	7,046,782
17,463,680	15,245,154	15,245,204	13,427,725	12,384,072
0	0	0	0	0
7,354,925	8,640,037	8,828,133	7,381,074	8,509,582
732,978	2,019,649	636,004	1,403,112	564,220
1,533,333	1,215,909	1,422,273	1,365,266	1,445,554
1,480,982	1,344,559	1,320,484	1,332,212	1,305,094
36,281,128	33,234,472	31,786,315	29,447,772	28,995,665
247,490	0	0	0	0
247,299	211,237	235,152	253,425	311,173
87,304,305	81,572,999	79,379,200	75,085,129	69,212,463
5,008,254	5,053,665	4,490,948	4,213,235	4,447,101
3,876,801	4,010,720	3,659,229	3,785,011	3,454,324
8,885,055	9,064,385	8,150,177	7,998,246	7,901,425
96,189,360	90,637,384	87,529,377	83,083,375	77,113,888
(35,486,314)	(43,445,492)	(41,189,906)	(34,316,429)	(31,062,510)
957,750	4,078,609	2,055,205	1,041,953	1,087,111
(34,528,564)	(39,366,883)	(39,134,701)	(33,274,476)	(29,975,399)

(continued)

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

	2024 (4)	2023 (3)	2022	2021	2020 (2)
<u>General Revenues and Other Changes in Net Position</u>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$5,151,781	\$4,502,196	\$4,706,318	\$4,313,961	\$4,264,996
Property Taxes Levied for Public Safety	699,214	607,515	636,446	609,461	604,649
Property Taxes Levied for Health	2,443,550	2,082,107	2,216,307	2,130,100	2,114,846
Property Taxes Levied for Human Services	12,239,135	8,362,361	7,046,179	6,741,835	6,692,113
Sales Taxes, Levied for General Purposes	24,984,900	25,802,714	25,137,562	23,864,692	20,704,443
Permissive Motor Vehicle License Taxes	481,469	184,658	150,290	164,774	142,421
Lodging Taxes (1)	397,434	429,169	466,389	362,560	213,037
Grants and Entitlements not Restricted to Specific Programs	2,928,410	3,368,219	3,511,023	3,176,004	2,629,899
Investment Earnings/Interest	5,519,835	5,249,252	(2,410,200)	654,628	1,184,990
Payments in Lieu of Taxes	382,924	231,007	227,393	223,453	335,539
Other	1,615,287	1,507,832	1,296,773	99,127	3,002,642
<i>Total Governmental Activities</i>	<u>56,843,939</u>	<u>52,327,030</u>	<u>42,984,480</u>	<u>42,340,595</u>	<u>41,889,575</u>
Business-Type Activities:					
Investment Earnings/Interest	5,059	5,882	6,020	0	2,433
Other	72,492	89,069	94,272	99,796	133,071
<i>Total Business-Type Activities</i>	<u>77,551</u>	<u>94,951</u>	<u>100,292</u>	<u>99,796</u>	<u>135,504</u>
<i>Total Primary Government General Revenues</i>	<u>56,921,490</u>	<u>52,421,981</u>	<u>43,084,772</u>	<u>42,440,391</u>	<u>42,025,079</u>
Increase (Decrease) Before Transfers and Special Item					
Governmental Activities	16,176,872	14,948,916	19,095,479	34,476,663	7,504,644
Business-Type Activities	4,350,910	2,746,157	2,916,393	3,119,005	1,502,395
<i>Total Primary Government Increase (Decrease) Before Transfers and Special Item</i>	<u>20,527,782</u>	<u>17,695,073</u>	<u>22,011,872</u>	<u>37,595,668</u>	<u>9,007,039</u>
Transfers In (Out)					
Governmental Activities	0	0	0	0	(694,033)
Business-Type Activities	0	0	0	0	694,033
Special Item					
Business-Type Activities	0	0	0	0	2,208,961
Increase (Decrease) After Transfers and Special Item					
Governmental Activities	16,176,872	14,948,916	19,095,479	34,476,663	6,810,611
Business-Type Activities	4,350,910	2,746,157	2,916,393	3,119,005	4,405,389
<i>Total Primary Government Increase (Decrease) After Transfers and Special Item</i>	<u>\$20,527,782</u>	<u>\$17,695,073</u>	<u>\$22,011,872</u>	<u>\$37,595,668</u>	<u>\$11,216,000</u>

(1) GASB 84 implemented for 2019.

(2) GASB 83 implemented for 2020.

(3) GASB 96 implemented for 2023 and restated 2022 change in net position.

(4) GASB 100 and GASB 101 implemented in 2024.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2019 (1)	2018	2017	2016	2015
\$4,020,641	\$3,450,251	\$4,243,343	\$3,558,804	\$3,067,537
552,783	487,260	495,828	462,354	476,075
1,962,302	1,770,350	1,799,984	1,783,292	1,650,059
6,202,870	5,588,859	5,678,266	6,945,381	7,217,956
19,403,940	20,147,981	19,873,703	19,931,454	19,346,296
479,476	503,648	503,287	500,144	492,467
236,470	0	0	0	0
3,070,530	3,503,258	3,946,037	2,639,490	2,642,609
2,456,800	1,483,776	945,061	523,870	652,918
345,100	319,932	335,225	317,436	445,375
590,584	578,977	418,704	555,992	247,410
39,321,496	37,834,292	38,239,438	37,218,217	36,238,702
7,707	0	0	0	0
79,585	67,415	60,616	61,140	75,403
87,292	67,415	60,616	61,140	75,403
39,408,788	37,901,707	38,300,054	37,279,357	36,314,105
3,835,182	(5,611,200)	(2,950,468)	2,901,788	5,176,192
1,045,042	4,146,024	2,115,821	1,103,093	1,162,514
4,880,224	(1,465,176)	(834,647)	4,004,881	6,338,706
(824,421)	(111,349)	(12,786)	16,674	33,868
824,421	111,349	12,786	(16,674)	(33,868)
0	0	0	0	0
3,010,761	(5,722,549)	(2,963,254)	2,918,462	5,210,060
1,869,463	4,257,373	2,128,607	1,086,419	1,128,646
\$4,880,224	(\$1,465,176)	(\$834,647)	\$4,004,881	\$6,338,706

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Ten Years
(Accrual Basis of Accounting)

	<u>2024 (2)</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$7,292,287	\$6,240,080	\$5,177,530	\$4,594,003	\$5,383,471
Judicial	2,586,685	2,592,877	2,628,664	2,478,234	2,321,681
Public Safety	8,974,856	5,940,797	4,658,931	5,633,898	7,844,396
Public Safety - Intergovernmental	0	4,769	0	0	74,741
Public Works	15,206,764	16,433,496	12,296,970	11,826,086	13,433,449
Public Works - Intergovernmental	176,181	0	308,556	25,732	55,079
Health	490,319	522,111	2,916,545	3,157,412	3,594,910
Health - Intergovernmental	148,302	115,367	114,300	115,196	117,320
Human Services	25,476,700	23,388,528	21,307,312	22,269,171	20,728,023
Community and Economic Development	118,392	16,575	0	0	0
Total Governmental Activities	<u>60,470,486</u>	<u>55,254,600</u>	<u>49,408,808</u>	<u>50,099,732</u>	<u>53,553,070</u>
Business-Type Activities:					
Sewer	8,455,151	4,992,217	4,757,253	5,126,992	4,638,432
Water	<u>6,376,179</u>	<u>7,864,031</u>	<u>7,485,339</u>	<u>6,193,624</u>	<u>5,492,552</u>
Total Business-Type Activities	<u>14,831,330</u>	<u>12,856,248</u>	<u>12,242,592</u>	<u>11,320,616</u>	<u>10,130,984</u>
<i>Total Primary Government</i>	<u><u>\$75,301,816</u></u>	<u><u>\$68,110,848</u></u>	<u><u>\$61,651,400</u></u>	<u><u>\$61,420,348</u></u>	<u><u>\$63,684,054</u></u>

(1) GASB 84 implemented for 2019.

(2) GASB 100 and GASB 101 implemented in 2024.

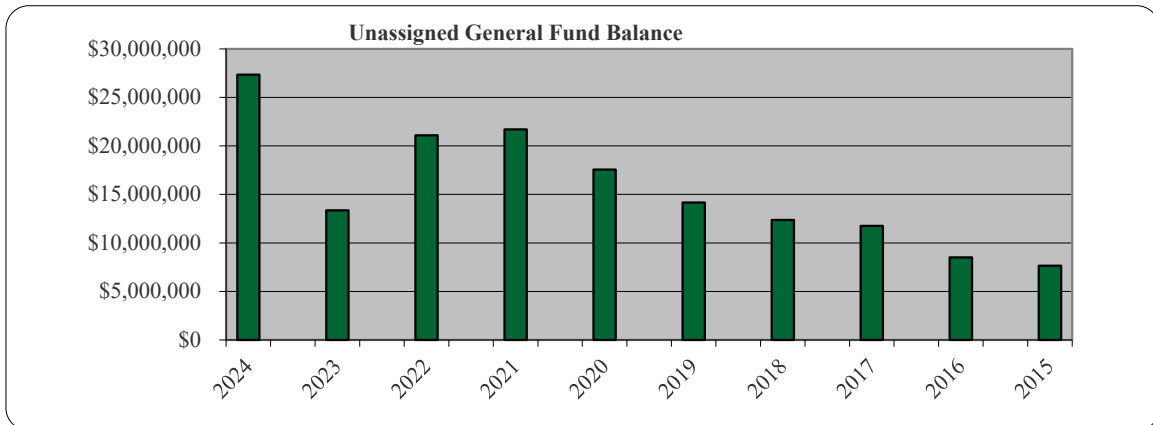
<u>2019 (1)</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$5,049,790	\$4,358,141	\$4,222,146	\$4,310,010	\$4,321,457
1,946,855	1,650,651	1,672,570	1,676,900	1,707,872
4,201,405	3,739,946	3,705,492	3,549,182	3,730,218
0	0	0	0	0
15,646,137	7,889,548	10,040,594	11,168,606	8,205,655
0	0	0	0	0
3,835,346	747,114	604,125	586,946	665,772
117,381	119,449	120,472	71,498	213,170
21,021,077	19,622,658	17,823,895	19,405,558	19,305,809
0	0	0	0	0
<u>51,817,991</u>	<u>38,127,507</u>	<u>38,189,294</u>	<u>40,768,700</u>	<u>38,149,953</u>
4,550,828	4,486,412	4,491,287	4,710,516	4,694,893
<u>5,291,977</u>	<u>8,656,582</u>	<u>5,714,095</u>	<u>4,329,683</u>	<u>4,293,643</u>
<u>9,842,805</u>	<u>13,142,994</u>	<u>10,205,382</u>	<u>9,040,199</u>	<u>8,988,536</u>
<u><u>\$61,660,796</u></u>	<u><u>\$51,270,501</u></u>	<u><u>\$48,394,676</u></u>	<u><u>\$49,808,899</u></u>	<u><u>\$47,138,489</u></u>

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2024	2023	2022	2021	2020
<u>General Fund</u>					
Nonspendable	\$954,951	\$691,533	\$681,918	\$703,578	\$618,543
Committed	708,959	2,583,198	198,205	64,790	173,415
Assigned	8,869,012	16,870,232	9,943,935	9,239,964	10,315,199
Unassigned	27,329,597	13,355,525	21,084,402	21,702,502	17,555,948
<i>Total General Fund</i>	<u>37,862,519</u>	<u>33,500,488</u>	<u>31,908,460</u>	<u>31,710,834</u>	<u>28,663,105</u>
<u>All Other Governmental Funds</u>					
Nonspendable	1,245,888	1,181,485	984,193	872,217	758,579
Restricted	71,950,270	28,935,839	27,742,739	31,250,460	30,580,460
Committed	4,064	4,784,726	0	0	0
Unassigned (Deficit)	(410,004)	0	(44,877)	(110,307)	(300,843)
<i>Total All Other Governmental Funds</i>	<u>72,790,218</u>	<u>34,902,050</u>	<u>28,682,055</u>	<u>32,012,370</u>	<u>31,038,196</u>
<u>Total Governmental Funds</u>	<u>\$110,652,737</u>	<u>\$68,402,538</u>	<u>\$60,590,515</u>	<u>\$63,723,204</u>	<u>\$59,701,301</u>

(1) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

Source: County financial records.



<u>2019</u>	<u>2018 (1)</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$665,751	\$654,075	\$600,395	\$598,590	\$386,361
8,425	9,450	197,590	400	0
7,828,867	9,220,489	7,712,591	7,363,659	7,278,150
<u>14,171,390</u>	<u>12,378,819</u>	<u>11,761,596</u>	<u>8,512,284</u>	<u>7,656,330</u>
<u>22,674,433</u>	<u>22,262,833</u>	<u>20,272,172</u>	<u>16,474,933</u>	<u>15,320,841</u>
827,527	886,848	984,228	833,482	891,527
32,325,786	35,427,985	39,379,496	42,950,857	43,253,269
0	0	0	38,970	995,553
<u>(1,134,098)</u>	<u>(164,588)</u>	<u>(505,854)</u>	<u>(595,015)</u>	<u>(352,202)</u>
<u>32,019,215</u>	<u>36,150,245</u>	<u>39,857,870</u>	<u>43,228,294</u>	<u>44,788,147</u>
<u>\$54,693,648</u>	<u>\$58,413,078</u>	<u>\$60,130,042</u>	<u>\$59,703,227</u>	<u>\$60,108,988</u>

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2024	2023	2022	2021
Revenues				
Property Taxes	\$20,578,040	\$16,043,102	\$13,943,302	\$13,927,538
Special Assessments	11,835	8,829	21,062	20,812
Lodging Taxes (1)	396,030	426,940	475,578	354,271
Permissive Sales Taxes	25,272,056	25,612,347	24,743,387	23,484,018
Permissive Motor Vehicle License Tax	481,469	284,236	241,109	256,259
Charges for Services	12,442,304	11,046,128	10,684,739	11,145,330
Licenses and Permits	763,058	771,159	686,293	915,575
Fines, Forfeitures, and Settlements	1,102,927	942,335	659,082	1,108,379
Intergovernmental	48,059,269	43,005,617	40,006,241	38,293,173
Investment Earnings/Interest	6,172,023	4,849,940	(2,474,697)	670,396
Payments in Lieu of Taxes	382,924	231,007	227,393	223,453
Rent and Leases (2)	351,263	262,524	259,417	310,936
Contributions and Donations	1,306,357	283,869	643,460	603,490
Other	1,824,474	1,835,443	1,739,722	1,038,966
<i>Total Revenues</i>	<u>119,144,029</u>	<u>105,603,476</u>	<u>91,856,088</u>	<u>92,352,596</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,795,460	12,991,420	13,181,841	11,049,678
Judicial	10,739,335	9,508,307	9,426,155	9,172,668
Public Safety	23,762,926	18,312,029	17,607,878	16,663,327
Public Works	11,823,005	7,923,453	9,695,117	8,690,454
Health	1,644,917	1,531,614	3,945,611	3,777,591
Human Services	36,710,225	33,679,520	32,462,861	30,878,605
Community and Economic Development	394,990	421,443	462,284	333,786
Capital Outlay	7,611,688	10,870,754	6,386,943	2,874,778
Intergovernmental	2,910,655	3,158,563	2,624,101	4,424,470
Debt Service:				
Principal Retirement	855,992	991,110	881,356	938,460
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest	184,744	77,379	78,462	92,124
Issuance Costs	372,490	0	0	0
<i>Total Expenditures</i>	<u>113,806,427</u>	<u>99,465,592</u>	<u>96,752,609</u>	<u>88,895,941</u>
<i>Excess of Revenues Over(Under) Expenditures</i>	<u>5,337,602</u>	<u>6,137,884</u>	<u>(4,896,521)</u>	<u>3,456,655</u>
Other Financing Sources (Uses)				
Refunding Bonds Issued	0	0	0	0
State Infrastructure Bank Loan Issued	86,498	947,238	477,141	123,787
General Obligation Bonds Issued	35,000,000	0	0	0
OWDA Loans Issued	35,745	190,956	86,776	146,036
OPWC Loans Issued	524,479	500,000	400,000	100,000
Premium on Debt Issued	1,121,767	0	0	0
Proceeds from the Sale of Capital Assets	50,052	35,945	236,759	15,275
Inception of Lease (2)	11,616	0	0	180,150
Inception of Subscription	82,440	0	0	0
Insurance Recoveries	0	0	563,156	0
Transfers In	3,219,735	8,859,707	4,543,391	3,633,922
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers Out	(3,219,735)	(8,859,707)	(4,543,391)	(3,633,922)
<i>Total Other Financing Sources (Uses)</i>	<u>36,912,597</u>	<u>1,674,139</u>	<u>1,763,832</u>	<u>565,248</u>
<i>Net Change in Fund Balances</i>	<u>\$42,250,199</u>	<u>\$7,812,023</u>	<u>(\$3,132,689)</u>	<u>\$4,021,903</u>
<i>Debt Service as a Percentage of Noncapital Expenditures</i>	1.1%	1.2%	1.1%	1.2%

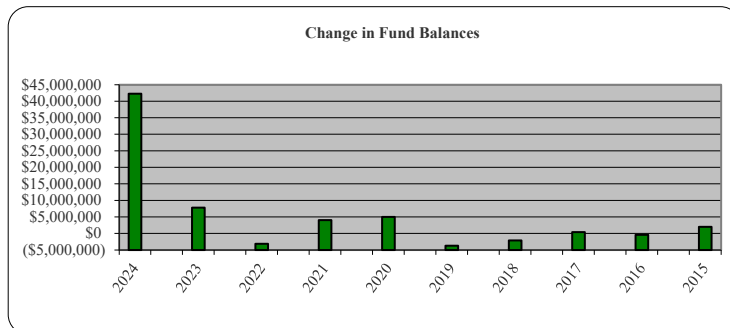
(1) GASB 84 implemented for 2019.

(2) GASB 87 implemented for 2022.

2020	2019	2018	2017	2016	2015
\$13,803,921	\$12,843,807	\$11,299,437	\$12,234,053	\$12,637,866	\$12,790,156
21,733	17,830	17,980	15,395	26,860	30,180
212,337	238,572	0	0	0	0
20,432,899	19,394,895	20,276,992	19,779,027	19,937,824	19,294,006
227,439	479,476	503,648	503,287	500,144	492,467
9,963,472	9,395,387	9,620,111	8,902,220	8,791,575	8,353,501
788,404	723,546	845,402	773,977	809,426	780,051
2,977,294	727,492	720,896	692,283	736,404	828,409
37,928,766	37,571,320	30,096,877	30,088,927	27,540,367	29,188,791
1,256,499	2,511,191	1,525,382	960,961	540,286	647,238
335,539	345,100	464,730	190,427	330,146	344,537
437,361	494,861	482,905	481,467	421,613	550,374
268,580	143,517	70,076	54,829	62,080	56,430
3,014,394	603,811	588,758	517,566	561,846	242,439
91,668,638	85,490,805	76,513,194	75,194,419	72,896,437	73,598,579

10,132,560	10,247,006	10,075,928	9,832,646	9,072,729	9,166,367
9,057,601	8,482,798	7,952,274	7,434,747	7,015,882	7,125,936
15,294,089	14,211,994	13,877,947	12,961,100	12,467,378	12,276,548
7,897,795	7,089,374	6,860,534	6,154,384	6,945,951	6,651,042
3,855,714	1,378,674	1,311,458	1,269,814	1,259,762	1,413,489
31,100,704	31,939,571	31,535,864	28,793,431	28,518,702	29,215,237
264,390	247,490	0	0	0	0
6,881,352	10,751,306	2,464,569	5,724,996	4,481,199	2,498,206
2,447,288	2,213,960	3,364,208	1,956,488	2,735,324	1,869,314
853,717	1,628,624	1,369,182	1,902,158	1,545,174	1,683,483
0	624,000	0	0	0	0
103,563	174,626	209,257	233,832	254,573	306,376
0	10,127	0	0	12,320	0
87,888,773	88,999,550	79,021,221	76,263,596	74,308,994	72,205,998
3,779,865	(3,508,745)	(2,508,027)	(1,069,177)	(1,412,557)	1,392,581

0	701,900	0	0	560,000	0
685,434	0	0	0	0	0
0	0	0	0	0	0
178,555	264,688	17,501	239,256	0	71,018
91,277	114,106	286,576	0	0	125,144
0	0	0	0	55,425	0
792,200	49,627	9,645	28,600	471,025	72,750
174,355	178,415	176,130	1,240,922	136,072	295,269
0	0	0	0	0	0
0	0	0	0	0	0
3,604,059	7,629,889	3,142,322	4,048,857	5,483,520	4,498,915
0	(695,000)	0	0	(603,105)	0
(4,298,092)	(8,454,310)	(3,253,671)	(4,061,643)	(5,096,141)	(4,465,047)
1,227,788	(210,685)	378,503	1,495,992	1,006,796	598,049
\$5,007,653	(\$3,719,430)	(\$2,129,524)	\$426,815	(\$405,761)	\$1,990,630
1.2%	3.2%	2.1%	3.0%	2.6%	2.9%



Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Ten Years

	2024	2023	2022	2021	2020
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
Collections by Industry:					
Agriculture, Forestry, and Fishing	\$11,967	\$13,331	\$18,753	\$9,347	\$6,945
Mining (2)	86,567	241,457	0	91,163	0
Utilities (excluding telecommunications)	156,110	159,564	177,123	133,783	94,436
Construction	156,450	148,529	126,049	98,588	162,171
Manufacturing	909,558	940,295	803,166	726,501	707,867
Wholesale Trade	530,056	615,609	595,256	488,154	408,448
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	4,587,882	4,733,067	5,110,090	4,761,674	3,871,492
Furniture and Home Furnishings Store	543,113	577,896	571,733	599,365	478,305
Electronic and Appliance Stores	194,864	210,805	251,920	238,266	89,488
Building Material and Garden Equipment and Supplies	2,463,084	2,654,956	2,687,012	2,647,274	2,218,180
Food and Beverage Stores	795,092	786,816	793,046	728,501	656,901
Health and Personal Care Stores	224,271	220,383	238,820	232,878	175,548
Gasoline Stations	534,739	531,325	509,303	532,665	319,401
Clothing and Clothing Accessories Stores	696,198	768,880	777,213	754,818	597,151
Sporting Goods, Hobby, Book, and Music Stores	350,298	313,607	314,367	414,694	245,894
General Merchandise Stores	2,959,896	3,101,650	3,009,146	3,071,786	2,840,192
Miscellaneous Store Retailers	940,300	1,067,054	1,040,346	1,069,478	1,429,292
Nonstore Retailers	2,589,067	2,748,038	2,085,329	1,950,632	1,483,919
Transportation and Warehousing	35,294	49,887	54,923	52,148	32,178
Information (including telecommunications)	1,029,615	1,035,453	1,042,366	1,021,535	1,110,755
Finance and Insurance	60,517	44,119	43,618	58,170	30,386
Real Estate and Rental and Leasing of Property	925,329	1,107,030	1,038,116	904,116	916,706
Professional, Scientific and Technical Services	371,800	374,951	316,914	302,961	293,078
Management of Companies (Holding Companies)	0	0	0	0	0
Administrative and Support Services					
and Waste Management and Remediation Services	325,035	360,484	319,978	381,690	335,117
Education, Health Care, and Social Assistance	31,888	29,364	40,406	37,025	29,416
Arts, Entertainment, and Recreation	162,432	167,553	155,179	145,342	107,847
Accommodation and Food Services	1,587,705	1,597,977	1,571,135	1,383,022	1,126,626
Other Services	785,264	874,505	825,671	622,954	484,517
Unclassified (2)	765,494	260,683	417,589	243,077	285,507
Total Collections	<u>\$24,809,885</u>	<u>\$25,735,268</u>	<u>\$24,934,567</u>	<u>\$23,701,607</u>	<u>\$20,537,763</u>

- (1) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales tax included.
- (2) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.

Source: Ohio Department of Taxation

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
1.50%	1.50%	1.50%	1.50%	1.50%
April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
\$5,139	\$4,464	\$4,521	\$4,938	\$6,462
25,813	72,339	4,845	21,291	70,604
107,756	121,829	129,550	157,063	133,715
89,865	113,487	154,669	123,880	81,491
690,315	586,359	469,650	485,333	525,907
428,958	397,456	386,349	368,599	358,209
3,591,392	3,327,344	3,109,269	2,992,750	3,041,952
457,185	437,292	428,484	392,230	386,238
171,041	177,668	223,934	236,826	212,799
1,923,477	1,870,249	1,804,249	1,726,140	1,333,095
623,767	621,760	597,195	607,625	431,071
205,230	230,368	238,812	234,982	224,808
426,359	413,404	398,951	376,874	352,915
641,906	614,800	510,020	523,162	369,488
199,749	190,228	199,654	205,890	144,793
2,670,525	2,611,356	2,540,210	2,331,559	2,071,738
1,537,326	3,223,207	2,895,346	2,659,094	3,100,428
702,132	464,271	398,232	362,879	329,953
42,009	28,739	29,037	40,187	50,729
940,430	951,891	1,039,705	1,049,414	1,036,269
33,169	25,972	1,050,244	1,662,403	1,755,449
750,886	653,326	427,687	460,015	421,386
272,152	206,870	218,005	394,026	281,180
0	0	4,037	0	0
341,784	348,471	353,876	433,146	484,003
40,897	42,870	43,836	31,052	30,249
103,542	95,080	119,141	128,628	113,655
1,480,391	1,410,844	1,409,579	1,416,406	1,408,532
659,744	685,693	598,847	452,021	444,149
183,771	77,969	61,682	60,826	93,897
<u>\$19,346,710</u>	<u>\$20,005,606</u>	<u>\$19,849,616</u>	<u>\$19,939,239</u>	<u>\$19,295,164</u>

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2024	\$1,508,394,740	\$394,206,810	\$5,436,004,429	\$559,728,010	\$1,599,222,886
2023	1,490,614,780	402,370,290	5,408,528,771	500,402,590	1,429,721,686
2022	1,481,021,110	387,691,070	5,339,177,657	502,988,360	1,437,109,600
2021	1,324,019,290	386,337,260	4,886,733,000	478,794,930	1,367,985,514
2020	1,316,384,870	385,797,260	4,863,377,514	465,876,260	1,331,075,029
2019	1,309,393,110	376,638,740	4,817,233,857	383,374,380	1,095,355,371
2018	1,144,078,840	359,432,560	4,295,746,857	277,531,720	792,947,771
2017	1,134,790,360	360,459,590	4,272,142,714	265,371,820	758,205,200
2016	1,126,508,110	352,537,920	4,225,845,800	234,941,980	671,262,800
2015	1,084,859,060	348,039,940	4,093,997,143	216,179,180	617,654,800

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

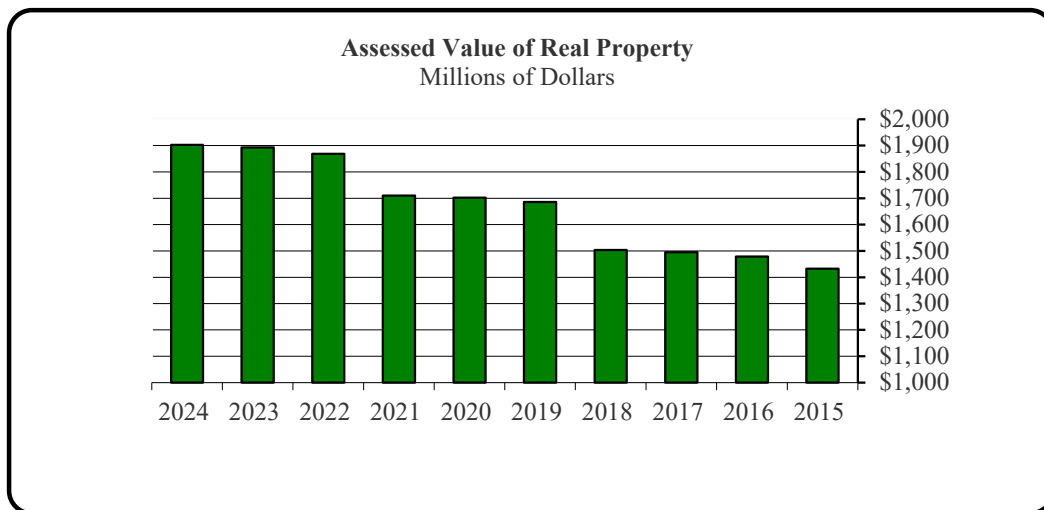
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$2,462,329,560	\$7,035,227,314	35%	8.398623
2,393,387,660	6,838,250,457	35%	7.209259
2,371,700,540	6,776,287,256	35%	6.567836
2,189,151,480	6,254,718,514	35%	6.832552
2,168,058,390	6,194,452,543	35%	6.821214
2,069,406,230	5,912,589,229	35%	6.738459
1,781,043,120	5,088,694,629	35%	7.065387
1,760,621,770	5,030,347,913	35%	7.061969
1,713,988,010	4,897,108,601	35%	8.010427
1,649,078,180	4,711,651,942	35%	8.591971



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

	2024	2023	2022	2021	2020
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage by levy</u>					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.752944	0.753064	0.753014	0.834222	0.833162
Commercial/Industrial/Public Utility/Mineral Real	1.423428	1.415194	1.415416	1.405050	1.403910
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.188236	0.188266	0.188253	0.208555	0.208290
Commercial/Industrial/Public Utility/Mineral Real	0.355857	0.353798	0.353854	0.351262	0.350977
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.421954	1.422182	1.422088	1.575450	1.573448
Commercial/Industrial/Public Utility/Mineral Real	1.930934	1.919764	1.920064	1.906002	1.904454
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.523024	0.523108	0.523074	0.579484	0.578747
Commercial/Industrial/Public Utility/Mineral Real	0.799680	0.795054	0.795178	0.789354	0.788713
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.335817	0.335871	0.335849	0.372068	0.371595
Commercial/Industrial/Public Utility/Mineral Real	0.460915	0.458248	0.458320	0.454963	0.454594
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.284390	0.284436	0.284417	0.315090	0.314689
Commercial/Industrial/Public Utility/Mineral Real	0.386186	0.383952	0.384012	0.381200	0.380890
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2007 Developmental Disabilities					
Residential/Agricultural Real	1.160895	0.580540	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.474956	0.733210	0.000000	0.000000	0.000000
General Business/Public Utility Personal	1.500000	0.750000	0.000000	0.000000	0.000000
2023 Senior Services					
Residential/Agricultural Real	0.499919	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.500000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.500000	0.000000	0.000000	0.000000	0.000000
<u>Total Voted Millage By Type of Property</u>					
Residential/Agricultural Real	5.167179	4.087467	3.506695	3.884869	3.879931
Commercial/Industrial/Public Utility/Mineral Real	7.331956	6.059220	5.326844	5.287831	5.283538
General Business/Public Utility Personal	8.400000	7.150000	6.400000	6.400000	6.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	7.317179	6.237467	5.656695	6.034869	6.029931
Commercial/Industrial/Public Utility/Mineral Real	9.481956	8.209220	7.476844	7.437831	7.433538
General Business/Public Utility Personal	10.550000	9.300000	8.550000	8.550000	8.550000
Total Weighted Average Tax Rate	8.398623	7.209259	6.567836	6.832552	6.821214

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
0.832072	0.942806	0.944072	0.944864	0.972878
1.388452	1.445394	1.445340	1.436220	1.420658
2.000000	2.000000	2.000000	2.000000	2.000000
0.208018	0.235701	0.236018	0.236216	0.243219
0.347113	0.361348	0.361335	0.359055	0.355164
0.500000	0.500000	0.500000	0.500000	0.500000
1.571392	1.780518	1.782910	1.784408	1.837314
1.883486	1.960730	1.960658	1.948286	1.927174
2.000000	2.000000	2.000000	2.000000	2.000000
0.577990	0.654911	0.655791	0.656342	0.675802
0.780029	0.812019	0.811989	0.806865	0.798122
1.000000	1.000000	1.000000	1.000000	1.000000
0.371109	0.420498	0.421063	0.421416	0.433911
0.449589	0.468027	0.468010	0.465056	0.460017
0.500000	0.500000	0.500000	0.500000	0.500000
0.314278	0.356103	0.356582	0.356881	0.367462
0.376697	0.392146	0.392131	0.389657	0.385434
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.971204	1.500000
0.000000	0.000000	0.000000	0.992140	1.472083
0.000000	0.000000	0.000000	1.000000	1.500000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
3.874859	4.390537	4.396436	5.371331	6.030586
5.225366	5.439664	5.439463	6.397279	6.818652
6.400000	6.400000	6.400000	7.400000	7.900000
6.024859	6.540537	6.546436	7.521331	8.180586
7.375366	7.589664	7.589463	8.547279	8.968652
8.550000	8.550000	8.550000	9.550000	10.050000
6.738459	7.065387	7.061969	8.010427	8.591971

(continued)

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

	2024	2023	2022	2021	2020
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.058599	1.058769	1.058699	1.172873	1.171382
Commercial/Industrial/Public Utility/Mineral Real	1.413482	1.405305	1.405524	1.395231	1.394098
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.999572	0.999732	0.999666	1.107474	1.106384
Commercial/Industrial/Public Utility/Mineral Real	1.233304	1.227576	1.227769	1.220608	1.219820
General Business/Public Utility Personal	1.250000	1.250000	1.250000	1.250000	1.250000
Muskingum County Park District					
Residential/Agricultural Real	0.180513	0.180542	0.180530	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.200000	0.199968	0.200000	0.000000	0.000000
General Business/Public Utility Personal	0.200000	0.200000	0.200000	0.000000	0.000000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	23.727538	24.124867	24.221494	24.901404	24.693149
Commercial/Industrial/Public Utility/Mineral Real	27.063604	27.704072	27.796439	28.501539	28.685009
General Business/Public Utility Personal	36.310000	36.910000	37.010000	37.510000	37.310000
Franklin Local Schools					
Residential/Agricultural Real	21.796528	21.818645	21.805532	21.990115	21.904703
Commercial/Industrial/Public Utility/Mineral Real	22.440153	22.524688	22.534754	22.500744	22.506613
General Business/Public Utility Personal	34.400000	34.400000	34.400000	34.400000	34.400000
Maysville Local Schools					
Residential/Agricultural Real	20.500022	20.500022	20.500012	21.771700	21.980988
Commercial/Industrial/Public Utility/Mineral Real	20.500006	20.500023	20.500023	21.938799	22.162229
General Business/Public Utility Personal	37.450000	37.450000	37.450000	39.350000	39.550000
Tri-Valley Local Schools					
Residential/Agricultural Real	22.324158	22.324292	22.324340	22.256087	22.257026
Commercial/Industrial/Public Utility/Mineral Real	25.869093	24.945091	24.961607	24.503691	24.487436
General Business/Public Utility Personal	38.050000	38.050000	38.050000	37.950000	37.950000
West Muskingum Local Schools					
Residential/Agricultural Real	28.200026	28.800012	28.900026	29.100016	29.217731
Commercial/Industrial/Public Utility/Mineral Real	29.776838	30.453030	30.441973	30.212967	30.334028
General Business/Public Utility Personal	46.100000	46.700000	46.800000	47.000000	47.100000
Zanesville City Schools					
Residential/Agricultural Real	28.906489	29.103808	29.301945	30.000004	29.984783
Commercial/Industrial/Public Utility/Mineral Real	28.979086	29.274313	29.529202	29.926671	29.776026
General Business/Public Utility Personal	48.950000	49.150000	49.350000	49.650000	49.650000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	23.350014	24.100008	24.200961	24.200009	24.647696
Commercial/Industrial/Public Utility/Mineral Real	23.350017	25.857088	26.021200	25.904357	26.159079
General Business/Public Utility Personal	33.250000	34.000000	34.100000	34.100000	34.500000
Morgan Local Schools					
Residential/Agricultural Real	22.822625	22.823088	23.009964	23.174927	23.154465
Commercial/Industrial/Public Utility/Mineral Real	22.919138	22.936677	23.928197	24.023221	24.022546
General Business/Public Utility Personal	33.525000	33.540000	35.970000	36.050000	36.050000
Riverview Local Schools					
Residential/Agricultural Real	20.715119	20.734403	20.731775	20.784300	20.792086
Commercial/Industrial/Public Utility/Mineral Real	24.293974	23.936099	23.522993	22.711029	22.757114
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	23.800007	24.300007	24.200007	24.100874	24.159983
Commercial/Industrial/Public Utility/Mineral Real	23.800007	24.300007	24.200007	24.277368	24.500000
General Business/Public Utility Personal	24.200000	24.700000	24.600000	24.500000	24.500000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
1.169851	1.325539	1.327320	1.328435	1.367822
1.378749	1.435292	1.435240	1.426183	1.410728
1.500000	1.500000	1.500000	1.500000	1.500000
0.855265	0.969087	0.970389	0.971204	1.000000
0.959142	0.998477	0.998441	0.992140	0.981389
1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
24.967312	25.196366	25.240048	25.314450	25.724875
28.776294	28.573879	28.630362	28.749000	29.214472
37.610000	37.560000	37.610000	37.680000	37.970000
22.163158	23.404027	22.908211	23.011445	23.400280
22.778899	24.340038	25.088020	25.161356	25.904798
34.700000	35.800000	36.300000	36.400000	36.500000
22.067381	22.834961	23.248095	23.060756	23.296647
22.108099	22.260789	22.667991	22.432789	22.433395
39.650000	39.750000	40.150000	39.750000	39.950000
22.256459	22.755460	23.251448	23.628490	25.135709
24.492667	25.210651	25.490309	25.151833	24.800258
37.950000	37.950000	38.450000	38.550000	39.050000
28.400016	28.651080	28.848610	29.452934	30.417091
29.089835	29.167464	29.124505	29.740846	30.115003
46.300000	46.100000	46.200000	46.800000	47.600000
30.042823	30.955250	31.609519	30.763616	31.455084
29.762754	30.044049	30.885454	29.921971	30.355066
49.750000	49.150000	49.800000	48.950000	49.350000
24.862273	25.000012	25.200003	25.400014	25.700010
26.438588	26.524165	27.907315	28.133082	28.378277
34.700000	34.900000	35.100000	35.300000	35.600000
23.808009	23.903163	24.145720	24.366985	24.630132
24.653371	29.016851	29.266599	29.494032	29.786432
36.720000	36.750000	36.990000	37.210000	37.430000
20.792915	20.818421	20.825252	20.825057	20.954506
22.626669	22.037386	21.841881	21.841991	22.406985
31.300000	31.300000	321.300000	31.300000	31.300000
23.700007	24.000007	24.036897	24.000007	24.400007
24.092588	24.400000	24.000007	24.000007	24.799677
24.100000	24.400000	24.400000	24.400000	24.800000

(continued)

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

	2024	2023	2022	2021	2020
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	2.251333	2.268825	2.269320	2.289992	2.297945
Commercial/Industrial/Public Utility/Mineral Real	2.333331	2.360991	2.381051	2.431966	2.395713
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Coshocton County Career Center					
Residential/Agricultural Real	2.756221	2.791918	2.792859	2.000002	2.853332
Commercial/Industrial/Public Utility/Mineral Real	3.089021	2.991081	2.991608	2.153497	3.166437
General Business/Public Utility Personal	3.500000	3.500000	3.500000	2.500000	3.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.000000	2.500000	2.500000	2.500000	2.550000
Commercial/Industrial/Public Utility/Mineral Real	2.000000	2.500000	2.500000	2.500000	2.550000
General Business/Public Utility Personal	2.000000	2.500000	2.500000	2.500000	2.550000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	11.749245	11.850048	7.849740	4.920008	7.322649
Commercial/Industrial/Public Utility/Mineral Real	12.722398	12.840982	8.813405	5.557636	7.919526
General Business/Public Utility Personal	12.800000	12.900000	8.900000	5.700000	8.100000
Dresden - Jefferson Township					
Residential/Agricultural Real	12.699245	12.800048	8.799740	5.870008	8.272649
Commercial/Industrial/Public Utility/Mineral Real	13.672398	13.790982	9.763405	6.507636	8.869526
General Business/Public Utility Personal	13.750000	13.850000	9.850000	6.650000	9.050000
Fazeysburg					
Residential/Agricultural Real	9.785166	9.786034	9.777078	10.785529	10.783869
Commercial/Industrial/Public Utility/Mineral Real	11.673216	11.674530	11.700000	11.209968	11.186046
General Business/Public Utility Personal	11.700000	11.700000	11.700000	11.700000	11.700000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	2.545386	2.904364	2.904326	3.032004	3.051092
Commercial/Industrial/Public Utility/Mineral Real	2.377664	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
New Concord - Union Township					
Residential/Agricultural Real	6.298960	6.297932	6.300000	6.300000	5.732342
Commercial/Industrial/Public Utility/Mineral Real	6.101532	6.112304	6.096256	6.108880	6.300000
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	6.502360	6.465470	6.465470	7.189500	7.190020
Commercial/Industrial/Public Utility/Mineral Real	7.478805	7.478805	7.478805	7.478805	7.478805
General Business/Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	5.048960	5.047932	5.050000	5.050000	4.482342
Commercial/Industrial/Public Utility/Mineral Real	4.851532	4.862304	4.846256	4.858880	5.050000
General Business/Public Utility Personal	5.050000	5.050000	5.050000	5.050000	5.050000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
3.180191	3.291517	3.308553	3.307766	3.391105
3.387808	3.425215	3.437412	3.455264	3.471690
4.600000	4.600000	4.600000	4.600000	4.600000
2.854373	2.894440	2.899699	2.897949	2.000000
3.145347	3.045123	3.027399	3.005127	2.114017
3.500000	3.500000	3.500000	3.500000	2.500000
2.550000	2.550000	2.570000	2.580000	2.540000
2.550000	2.550000	2.570000	2.580000	2.540000
2.550000	2.550000	2.570000	2.580000	2.540000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
7.774533	9.600000	9.794813	9.237574	9.245998
8.335584	9.600000	9.800000	9.234161	9.250000
8.600000	9.600000	9.800000	9.250000	9.250000
8.724533	10.550000	10.744813	10.187574	10.195998
9.285584	10.550000	10.750000	10.184131	10.200000
9.550000	10.550000	10.750000	10.200000	10.200000
10.777756	11.636805	7.666075	7.675590	7.698160
11.122020	11.700000	7.700000	7.646540	7.700000
11.700000	11.700000	7.700000	7.700000	7.700000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
3.058076	3.152740	3.400000	3.400000	3.394330
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
5.732003	6.284284	6.276812	6.276086	6.295971
6.300000	6.287750	6.262438	6.271555	6.300000
6.300000	6.300000	6.300000	6.300000	6.300000
7.196650	7.777245	7.753270	7.776885	7.800000
7.481720	7.620225	7.738855	7.738855	7.738855
7.800000	7.800000	7.800000	7.800000	7.800000
4.482003	5.034284	5.026812	5.026086	5.045971
5.050000	5.037750	5.012438	5.021555	5.050000
5.050000	5.050000	5.500000	5.050000	5.050000

(continued)

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

	2024	2023	2022	2021	2020
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	6.436840	6.440485	6.438053	7.161965	7.130480
Commercial/Industrial/Public Utility/Mineral Real	8.295845	8.298172	8.310454	8.310454	8.310454
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	7.236987	7.781488	7.760794	8.053178	8.319612
Commercial/Industrial/Public Utility/Mineral Real	9.755524	9.271680	9.258920	9.253912	9.253837
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.624225	4.628237	4.628690	4.998795	4.998647
Commercial/Industrial/Public Utility/Mineral Real	4.754907	4.755970	4.756317	4.766357	4.768167
General Business/Public Utility Personal	5.250000	5.250000	5.250000	5.250000	5.250000
Zanesville - Zanesville City Schools and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	1.420000	1.420000	1.420000	1.420000	1.420000
Commercial/Industrial/Public Utility/Mineral Real	1.420000	1.420000	1.420000	1.420000	1.420000
General Business/Public Utility Personal	1.420000	1.420000	1.420000	1.420000	1.420000
Zanesville - Muskingum Township					
Residential/Agricultural Real	1.700000	1.700000	1.700000	1.700000	1.700000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	1.700000	1.700000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	1.700000	1.700000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.000796	4.001425	4.004737	4.018418	4.019124
Commercial/Industrial/Public Utility/Mineral Real	4.006917	4.025544	4.026459	4.026459	4.026459
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.209749	4.210587	4.194905	4.240716	4.241185
Commercial/Industrial/Public Utility/Mineral Real	4.688906	4.700000	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Brush Creek					
Residential/Agricultural Real	3.300000	3.300000	3.300000	3.300000	3.300000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	3.300000	3.300000	3.300000	3.300000
General Business/Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
Cass					
Residential/Agricultural Real	5.442278	5.443947	5.445745	5.579081	5.584363
Commercial/Industrial/Public Utility/Mineral Real	6.047717	6.051679	6.047637	6.227236	6.226837
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Clay					
Residential/Agricultural Real	3.009836	3.012383	3.013251	3.060619	3.059534
Commercial/Industrial/Public Utility/Mineral Real	3.185048	3.186310	3.182694	3.181373	3.181373
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
7.096882	8.620719	8.640562	8.654237	6.178360
8.310454	8.800952	9.197542	9.227616	6.727616
10.050000	10.050000	10.050000	10.050000	7.550000
8.319911	8.592938	8.500631	8.499030	8.503425
9.250461	9.288145	9.784687	9.807676	9.809373
11.800000	11.800000	11.800000	11.800000	11.800000
4.981987	5.250000	5.240067	5.245207	5.292270
4.767955	4.917015	4.916662	4.898770	4.835742
5.250000	5.250000	5.250000	5.250000	5.250000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
1.420000	0.400000	0.400000	0.400000	0.400000
1.420000	0.400000	0.400000	0.400000	0.400000
1.420000	0.400000	0.400000	0.400000	0.400000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
1.700000	1.700000	1.700000	1.700000	1.700000
4.015628	4.123108	4.122361	4.121250	4.195969
4.026459	4.044041	4.040976	4.040976	4.225974
4.350000	4.350000	4.350000	4.350000	4.350000
4.240036	4.357047	4.363634	4.380623	4.426017
4.700000	4.700000	4.690621	4.690621	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
3.300000	3.300000	3.300000	3.300000	3.300000
5.559491	6.060595	5.063152	5.055847	5.250000
6.250000	6.241356	5.246215	5.235515	5.140499
6.250000	6.250000	5.250000	5.250000	5.250000
3.058727	3.138060	3.186568	3.141150	3.144772
3.180383	3.191287	3.137893	3.188278	3.190197
3.250000	3.250000	3.250000	3.250000	3.250000

(continued)

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

	2024	2023	2022	2021	2020
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	6.493160	5.476240	5.477739	5.864859	5.864663
Commercial/Industrial/Public Utility/Mineral Real	6.902815	6.083693	6.105433	6.054813	6.076264
General Business/Public Utility Personal	6.950000	6.150000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	7.585201	7.589003	7.589750	8.105832	8.100553
Commercial/Industrial/Public Utility/Mineral Real	8.770899	9.202091	9.203044	9.193224	9.143364
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	4.057048	4.058582	4.058360	4.112281	4.112767
Commercial/Industrial/Public Utility/Mineral Real	4.245233	4.262064	4.262064	4.258882	4.258154
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.811969	5.314749	5.312626	5.665084	5.665334
Commercial/Industrial/Public Utility/Mineral Real	6.243793	5.741890	5.769916	5.774254	5.791112
General Business/Public Utility Personal	6.350000	5.850000	5.850000	5.850000	5.850000
Jackson					
Residential/Agricultural Real	8.914471	8.921218	8.916387	9.329142	9.337344
Commercial/Industrial/Public Utility/Mineral Real	9.120143	9.133327	9.117462	9.093349	8.996226
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	5.036118	5.038776	5.855473	6.078376	6.084443
Commercial/Industrial/Public Utility/Mineral Real	5.182266	5.182488	6.027812	6.027812	6.027812
General Business/Public Utility Personal	5.400000	5.400000	6.400000	6.400000	6.400000
Licking					
Residential/Agricultural Real	10.750367	10.759959	7.768483	8.307464	8.306872
Commercial/Industrial/Public Utility/Mineral Real	11.386590	11.917054	8.956115	8.957625	8.990869
General Business/Public Utility Personal	12.250000	12.250000	9.250000	9.250000	9.250000
Madison					
Residential/Agricultural Real	5.288120	5.301751	5.302217	5.458872	5.456199
Commercial/Industrial/Public Utility/Mineral Real	5.023215	5.062659	5.062659	5.062659	5.062659
General Business/Public Utility Personal	6.000000	6.000000	6.000000	6.000000	6.000000
Meigs					
Residential/Agricultural Real	3.496484	3.495994	3.498241	3.508364	3.475358
Commercial/Industrial/Public Utility/Mineral Real	3.664608	3.686182	3.690428	3.690428	3.690428
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.448570	4.446639	4.448452	4.456932	4.456577
Commercial/Industrial/Public Utility/Mineral Real	4.678614	4.697945	4.700000	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	6.132244	6.132995	6.131020	6.479662	6.485792
Commercial/Industrial/Public Utility/Mineral Real	6.905698	6.908333	6.918673	6.914282	6.914793
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000

(1) Property tax rates shown are based on the year of collection.

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Source: Muskingum County Auditor

2019	2018	2017	2016	2015
5.860863	6.129150	6.127407	6.130637	6.148671
5.972939	6.097986	6.114312	6.118038	6.111859
6.150000	6.150000	6.150000	6.150000	6.150000
8.081993	8.929337	8.943668	8.921239	9.033440
9.592705	10.322733	10.222601	10.225767	10.782638
11.100000	11.100000	11.100000	11.100000	11.100000
4.110241	4.235600	4.234344	4.235016	4.259312
4.269618	4.400000	4.399434	4.400000	4.361352
4.400000	4.400000	4.400000	4.400000	4.400000
4.052015	4.277242	4.279446	4.277864	4.322689
4.387132	4.494601	4.474735	4.456253	4.461376
4.850000	4.850000	4.850000	4.850000	4.850000
9.324618	9.683889	9.670024	9.689239	8.839192
8.992947	9.277540	9.257424	9.197111	7.747992
10.250000	10.250000	10.250000	10.250000	9.650000
6.086160	4.391495	4.392432	4.390777	5.894982
6.027812	4.341094	4.340775	4.385420	5.232270
6.400000	4.400000	4.400000	4.400000	5.900000
6.307084	6.892529	6.902189	5.909434	6.250000
6.990747	7.156788	7.103585	6.103258	6.103060
7.250000	7.250000	7.250000	6.250000	6.250000
5.476730	5.496603	5.513873	5.520854	5.898521
5.062659	5.058339	5.000289	5.000289	6.000000
6.000000	6.000000	6.000000	6.000000	6.000000
3.474852	3.504919	3.504883	3.510829	3.526301
3.690428	3.670719	3.658415	3.658415	3.854800
4.250000	4.250000	4.250000	4.250000	4.250000
4.453749	4.527340	4.531205	4.530758	4.535776
4.700000	4.669297	4.623980	4.623980	4.633179
4.700000	4.700000	4.700000	4.700000	4.700000
6.480963	7.115743	4.620125	4.614731	4.647992
6.858155	7.136675	4.636958	4.643275	4.650000
7.150000	7.150000	4.650000	4.650000	4.650000

(continued)

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

	2024	2023	2022	2021	2020
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	11.086692	11.083703	11.084611	11.966228	11.967686
Commercial/Industrial/Public Utility/Mineral Real	13.007394	13.066300	13.028891	13.049392	13.047275
General Business/Public Utility Personal	14.450000	14.450000	14.450000	14.450000	14.450000
Perry					
Residential/Agricultural Real	8.480073	7.212593	7.213281	7.542030	7.541030
Commercial/Industrial/Public Utility/Mineral Real	9.455349	8.906282	8.920441	8.919302	8.927981
General Business/Public Utility Personal	10.200000	9.700000	9.700000	9.700000	9.700000
Rich Hill					
Residential/Agricultural Real	3.923201	3.920069	3.919183	3.950084	3.942874
Commercial/Industrial/Public Utility/Mineral Real	3.929922	3.951452	3.951452	3.951452	3.955758
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.413041	3.407973	3.410348	3.416366	3.419921
Commercial/Industrial/Public Utility/Mineral Real	3.255797	3.262460	3.262460	3.262460	3.262460
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.445982	3.447122	3.446501	3.491364	3.487839
Commercial/Industrial/Public Utility/Mineral Real	3.648359	3.684169	3.684169	3.684169	3.679094
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	6.255218	6.259529	6.259596	6.892391	6.523066
Commercial/Industrial/Public Utility/Mineral Real	7.029488	7.043017	7.076997	7.077161	6.875817
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Union					
Residential/Agricultural Real	4.668959	4.670807	4.670854	4.828557	4.828145
Commercial/Industrial/Public Utility/Mineral Real	4.945811	4.945517	4.937689	4.936807	4.922704
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	6.112783	6.109301	6.100093	6.578862	6.574622
Commercial/Industrial/Public Utility/Mineral Real	7.400000	7.184823	7.189260	7.152876	7.104625
General Business/Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
Wayne					
Residential/Agricultural Real	4.802685	4.297766	4.297590	4.454597	4.455257
Commercial/Industrial/Public Utility/Mineral Real	5.591500	5.093452	5.095402	5.086759	5.084212
General Business/Public Utility Personal	6.500000	6.000000	6.000000	6.000000	6.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
11.965541	13.127766	14.187617	5.784896	5.840342
13.040737	13.786201	15.601883	7.215089	7.228913
14.450000	14.450000	17.450000	9.050000	9.050000
7.528463	4.847630	4.846271	4.847159	4.893059
8.845543	5.487065	5.507033	5.511248	5.478506
9.700000	6.200000	6.200000	6.200000	6.200000
3.941761	4.180031	4.182270	3.966559	3.993558
3.909924	4.125221	4.093012	3.843012	4.139121
4.200000	4.450000	4.450000	4.200000	4.200000
3.422942	3.429534	3.431853	3.434011	3.546731
3.262460	3.550000	3.537644	3.537644	3.542515
3.550000	3.550000	3.550000	3.550000	3.550000
3.486857	3.504132	3.506136	3.506429	3.548266
3.679094	3.703966	3.648516	3.645816	3.668186
4.000000	4.000000	4.000000	4.000000	4.000000
6.521043	6.943295	5.149149	5.151373	5.177982
6.758819	6.899700	5.099380	5.096922	5.146876
7.150000	7.150000	5.350000	5.350000	5.350000
4.832849	4.964763	4.966651	4.967914	4.994444
4.933124	5.030733	5.028957	5.031592	5.080424
5.100000	5.100000	5.100000	5.100000	5.100000
5.088170	5.646604	4.156712	4.157726	4.395462
5.616282	5.866090	4.353407	4.332898	4.331018
5.900000	5.900000	4.400000	4.400000	4.400000
4.453097	4.900990	3.910384	3.915273	3.932233
5.082225	5.211433	4.247117	4.235845	4.254646
6.000000	6.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2024 and 2015 (1)

Name of Taxpayer	2024	
	Assessed Value	Percent of Real Property Assessed Value
DOLGENCORP LLC	\$13,163,410	0.69%
Nationwide Health Properties, Incorporated	11,086,260	0.58%
Appalachian Power Company	9,528,340	0.50%
Exeter 3605 Eastpointe LLC	9,450,010	0.50%
Ohio Franklin Realty LLC	8,795,510	0.46%
AMG Vanadium LLC	8,369,400	0.44%
Energy Property Partners LLC	5,250,020	0.28%
MPI Fazeysburg SPE LLC	4,587,420	0.24%
Dutro Real Estate LLC	4,036,990	0.21%
Zanesville Country Fair Owner Limited	3,628,720	0.19%
Totals	<u>\$77,896,080</u>	<u>4.09%</u>
Total Assessed Valuation	<u>\$1,902,601,550</u>	

Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty	\$20,136,830	1.41%
Nationwide Health Properties, Incorporated	12,463,860	0.87%
DOLGENCORP Properties, LLC	11,025,990	0.77%
Appalachian Power Company	9,517,240	0.66%
Colony Square Partners Limited	5,279,370	0.37%
CFI NNN Raiders LLC	4,469,170	0.31%
Avon Products, Incorporated	4,092,020	0.29%
Ray Thomas Lumbertown, Incorporated	3,744,250	0.26%
AZ-Warehouse Zanesville	3,503,370	0.24%
Zanesville Country Fair	3,335,100	0.23%
Totals	<u>\$77,567,200</u>	<u>5.41%</u>
Total Assessed Valuation	<u>\$1,432,899,000</u>	

(1) The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2024 and 2015 (1)

Name of Taxpayer	2024	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$143,966,690	25.72%
Ohio Power Company	122,067,820	21.81%
Appalachian Power Company	84,403,460	15.08%
Columbia Pipeline Group	72,335,900	12.92%
AEP Ohio Transmission Company	70,924,670	12.67%
Columbia Gas of Ohio Incorporated	13,898,430	2.48%
Texas Eastern Trans LP C/O Duff & Phelps LLC	12,447,440	2.22%
Guernsey Muskingum	9,164,040	1.64%
NGO Transmission Incorporated	8,819,450	1.58%
Tennessee Gas Pipeline	7,064,960	1.26%
Total	<u>\$545,092,860</u>	<u>97.38%</u>
Total Assessed Valuation	<u>\$559,728,010</u>	

	2015	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	\$96,690,080	44.73%
Ohio Power Company	68,111,100	31.51%
AEP	17,911,090	8.29%
Guernsey Muskingum Electric Co-Op	6,963,260	3.22%
Columbia Gas of Ohio Incorporated	6,572,410	3.04%
NGO Transmission Incorporated	5,947,180	2.75%
Total	<u>\$202,195,120</u>	<u>93.54%</u>
Total Assessed Valuation	<u>\$216,179,180</u>	

(1) The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility and General Business Tangible Personal Property
Last Ten Years

	2024	2023	2022	2021	2020
<u>Real and Public Utility Property</u>					
Tax Levy (1)	\$24,044,346	\$20,911,869	\$18,015,618	\$15,610,593	\$14,811,255
Current Tax Collections (1)	20,216,105	16,957,521	14,703,083	14,755,066	14,327,806
Percent of Current Collections to Levy	84.08%	81.09%	81.61%	94.52%	96.74%
Delinquent Tax Collections (3)	1,848,609	744,253	523,416	521,573	570,722
Total Tax Collections	22,064,714	17,701,774	15,226,499	15,276,639	14,898,528
Ratio of Total Collections to Levy	91.77%	84.65%	84.52%	97.86%	100.59%
Outstanding Delinquent Taxes (2)	1,418,119	1,461,856	1,954,683	1,284,904	1,417,094
Ratio of Outstanding Delinquent Taxes to Tax Levy	5.90%	6.99%	10.85%	8.23%	9.57%
<u>General Business Tangible Personal Property</u>					
Tax Levy	\$0	\$0	\$0	\$0	\$0
Total Tax Collections	0	0	0	0	0
Ratio of Total Collections to Levy	n/a	n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes	38,017	38,638	34,734	42,565	42,556
Ratio of Outstanding Delinquent Taxes to Tax Levy	n/a	n/a	n/a	n/a	n/a

(1) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts reported as Intergovernmental revenue.

(2) The amounts include all prior year delinquencies and the current year delinquencies.

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

Source: Muskingum County Auditor

2019	2018	2017	2016	2015
\$16,772,575	\$13,969,544	\$12,592,074	\$12,448,297	\$13,728,603
13,454,174	12,058,474	11,971,319	13,728,369	13,560,610
80.22%	86.32%	95.07%	110.28%	98.78%
536,694	453,678	525,256	535,878	667,522
13,990,868	12,512,152	12,496,575	14,264,247	14,228,132
83.42%	89.57%	99.24%	114.59%	103.64%
1,544,411	1,650,496	1,653,688	1,665,842	1,546,343
9.21%	11.81%	13.13%	13.38%	11.26%
\$0	\$0	\$0	\$0	\$0
0	0	0	0	312
n/a	n/a	n/a	n/a	n/a
42,556	41,682	41,207	45,685	53,218
n/a	n/a	n/a	n/a	n/a

Muskingum County, Ohio
Ratio of Outstanding Debt to Total
Personal Income and Debt Per Capita
Last Ten Years

Governmental Activities									
Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	OPWC Loan	State Infrastructure Bank Loan	Long-Term Contracts Payable	Leases Payable (2)	Financed Purchases (2)	Subscriptions Payable (3)
2024	\$36,680,301	\$112,060	\$11,415	\$1,880,035	\$2,111,820	\$0	\$10,405	\$0	\$501,380
2023	711,193	117,327	14,493	1,609,304	2,098,599	0	1,955	0	753,109
2022	859,902	122,379	17,571	1,233,052	1,191,318	0	4,850	160,211	1,074,730
2021	1,196,767	127,225	36,323	906,799	752,085	0	7,702	492,708	0
2020	1,529,505	131,873	55,075	884,165	661,054	0	0	651,612	0
2019	1,843,013	136,332	73,927	792,888	0	416,010	0	804,110	0
2018	3,545,459	140,609	92,779	704,251	0	1,228,179	0	948,105	0
2017	4,529,537	144,712	111,731	433,145	0	2,014,582	0	1,122,613	0
2016	5,815,245	148,647	125,683	448,614	0	2,776,037	0	247,089	0
2015	7,055,643	152,421	189,735	464,083	0	3,513,335	0	319,128	0

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

- (1) See S46 for personal income and population data
- (2) GASB 87 implemented for 2022. Prior to 2021, Leases Payable and Financed Purchases were known as Capital Leases Payable.
- (3) GASB 96 implemented for 2023.

Business-Type Activities					
General Obligation Bonds	OWDA Loan	OPWC Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$2,480,355	\$20,113,753	\$680,054	\$64,581,578	2.68%	\$747
3,822,772	18,916,815	710,279	28,755,846	1.12	333
5,125,089	17,763,511	740,504	28,293,117	1.13	327
6,516,306	18,737,326	770,729	29,543,970	1.68	342
7,872,225	19,086,003	816,066	31,687,578	1.80	368
9,197,544	18,010,986	816,066	32,090,876	1.82	373
10,575,145	16,691,266	846,291	34,772,084	1.97	404
11,843,096	13,477,332	876,516	34,553,264	1.96	401
13,044,047	13,399,017	833,197	36,837,576	2.09	428
14,008,879	13,699,289	144,317	39,546,830	2.24	459

Muskingum County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
and General Obligation Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2024	86,410	\$7,035,227,314	\$39,160,656	0.56%	\$453.20
2023	86,410	6,838,250,457	4,533,965	0.07	52.47
2022	86,410	6,776,287,256	5,984,991	0.09	69.26
2021	86,410	6,254,718,514	7,713,073	0.12	89.26
2020	86,074	6,194,452,543	9,401,730	0.15	109.23
2019	86,074	5,912,589,229	11,040,557	0.19	128.27
2018	86,074	5,088,694,629	14,120,604	0.28	164.05
2017	86,074	5,030,347,913	16,372,633	0.33	190.22
2016	86,074	4,897,108,601	18,859,292	0.39	219.11
2015	86,074	4,711,651,942	21,064,522	0.45	244.73

(1) Source: U.S. Census Bureau Fact Finder.

Source: Muskingum County Auditor

Note: Resources have been externally restricted for the repayment of debt service, but are available to pay either principal or interest. Thus, the amount restricted for debt service in the Statement of Net Position is not used in the above calculation which includes outstanding principal balances only.

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sewer
Last Ten Years

	2024	2023	2022	2021	2020
Net Available Revenue:					
Gross Revenues (1)	\$4,663,934	\$4,774,883	\$4,667,221	\$4,840,823	\$4,489,725
Less: Operating Expenses (2)	2,912,323	2,694,753	2,671,741	2,039,484	2,129,508
Net Available Revenue	<u>\$1,751,611</u>	<u>\$2,080,130</u>	<u>\$1,995,480</u>	<u>\$2,801,339</u>	<u>\$2,360,217</u>
Debt Service OWDA Loans:					
Principal	\$1,720,497	\$426,130	\$415,421	\$405,087	\$393,660
Interest	223,043	233,761	244,105	254,090	262,984
Total Coverage	0.90	3.15	3.03	4.25	3.59

(continued)

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage (Continued)
Revenue Debt - Sewer
Last Ten Years

	2019	2018	2017	2016	2015
Net Available Revenue:					
Gross Revenues (1)	\$4,420,445	\$4,382,431	\$4,420,758	\$4,199,510	\$4,332,272
Less: Operating Expenses (2)	2,754,459	2,744,798	2,371,297	2,057,080	2,091,860
Net Available Revenue	<u>\$1,665,986</u>	<u>\$1,637,633</u>	<u>\$2,049,461</u>	<u>\$2,142,430</u>	<u>\$2,240,412</u>
Debt Service OWDA Loans:					
Principal	\$386,464	\$282,161	\$241,691	\$262,413	\$223,318
Interest	273,523	245,307	204,598	214,696	231,424
Total Coverage	2.52	3.10	4.59	4.49	4.93

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Water
Last Ten Years

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2024	\$5,775,507	\$3,094,710	\$2,680,797	\$801,118	\$64,274	3.10
2023	5,134,650	3,008,887	2,125,763	2,993,186	69,916	0.69
2022	4,958,469	2,328,122	2,630,347	558,394	75,447	4.15
2021	4,835,192	1,757,301	3,077,891	505,716	80,874	5.25
2020	4,462,688	2,544,790	1,917,898	1,689,237	86,199	1.08
2019	4,528,241	2,367,382	2,160,859	1,142,066	91,423	1.75
2018	4,239,876	2,525,882	1,713,994	3,537,218	97,152	0.47
2017	4,250,598	2,175,694	2,074,904	604,199	82,690	3.02
2016	4,222,976	2,312,290	1,910,686	312,890	106,717	4.55
2015	4,252,373	2,041,666	2,210,707	353,233	111,574	4.76

(1) Includes operating revenues, investment earnings/interest, and other non-operating revenues.

(2) Direct operating expenses do not include depreciation expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Legal Debt Margin
Last Ten Years

	2024	2023	2022	2021
Total Assessed Property Value	<u>\$2,462,329,560</u>	<u>\$2,393,387,660</u>	<u>\$2,371,700,540</u>	<u>\$2,189,151,480</u>
Debt Limit (1)	<u>60,058,239</u>	<u>58,334,692</u>	<u>57,792,514</u>	<u>53,228,787</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$37,921,560	\$4,359,980	\$5,754,350	\$7,414,480
State Infrastructure Bank Loan Payable	2,111,820	2,098,599	1,191,318	752,085
OPWC Loans Payable	2,560,089	2,319,583	1,973,556	1,677,528
Special Assessment Debt Payable	123,160	131,427	139,479	162,425
OWDA Loans Payable	<u>20,113,753</u>	<u>18,916,815</u>	<u>17,763,511</u>	<u>18,737,326</u>
Total Gross Indebtedness	<u>62,830,382</u>	<u>27,826,404</u>	<u>26,822,214</u>	<u>28,743,844</u>
Exemptions:				
General Obligation Bonds Payable Due to Jail Facilities	35,000,000	0	0	0
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities	50,060	65,780	81,050	95,880
General Obligation Bonds Payable from				
Business-Type Activities	2,373,100	3,663,900	4,914,600	6,250,100
OPWC Loans Payable from Governmental Activities	1,880,035	1,609,304	1,233,052	906,799
OPWC Sewer and Water Loans Payable	680,054	710,279	740,504	770,729
Special Assessment Debt Payable	123,160	131,427	139,479	162,425
OWDA Sewer and Water Loans Payable	20,113,753	18,916,815	17,763,511	18,737,326
Amount Available in the Debt Service Fund				
for General Obligations	<u>969,452</u>	<u>161,161</u>	<u>161,840</u>	<u>162,077</u>
Total Exemptions	<u>61,189,614</u>	<u>25,258,666</u>	<u>25,034,036</u>	<u>27,085,336</u>
Total Net Debt Applicable to Debt Limit	<u>1,640,768</u>	<u>2,567,738</u>	<u>1,788,178</u>	<u>1,658,508</u>
Legal Debt Margin	<u>\$58,417,471</u>	<u>\$55,766,954</u>	<u>\$56,004,336</u>	<u>\$51,570,279</u>
Legal Debt Margin Within Debt Limit	97.27%	95.60%	96.91%	96.88%

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Source: Muskingum County Auditor

2020	2019	2018	2017	2016	2015
<u>\$2,168,058,390</u>	<u>\$2,069,406,230</u>	<u>\$1,781,043,120</u>	<u>\$1,760,621,770</u>	<u>\$1,713,988,010</u>	<u>\$1,649,078,180</u>
<u>52,701,460</u>	<u>50,235,156</u>	<u>43,026,078</u>	<u>42,515,544</u>	<u>41,349,700</u>	<u>39,726,955</u>
\$9,035,180	\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520
661,054	0	0	0	0	0
1,700,231	1,608,954	1,550,542	1,309,661	1,281,811	608,400
185,173	207,832	230,309	252,712	269,947	337,121
<u>19,086,003</u>	<u>18,010,986</u>	<u>16,691,266</u>	<u>13,477,332</u>	<u>13,399,017</u>	<u>13,699,289</u>
<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>
0	0	0	0	0	0
110,280	124,250	137,830	151,000	163,880	176,220
7,550,300	8,819,900	10,136,300	11,348,000	12,492,700	13,847,300
884,165	792,888	704,251	433,145	448,614	464,083
816,066	816,066	846,291	876,516	833,197	144,317
185,173	207,832	230,309	252,712	269,947	337,121
19,086,003	18,010,986	16,691,266	13,477,332	13,399,017	13,699,289
<u>210,997</u>	<u>311,370</u>	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>
<u>28,842,984</u>	<u>29,083,292</u>	<u>29,154,433</u>	<u>27,054,935</u>	<u>28,188,479</u>	<u>28,904,478</u>
<u>1,824,657</u>	<u>1,350,530</u>	<u>2,850,814</u>	<u>3,692,770</u>	<u>4,879,796</u>	<u>6,486,852</u>
<u>\$50,876,803</u>	<u>\$48,884,626</u>	<u>\$40,175,264</u>	<u>\$38,822,774</u>	<u>\$36,469,904</u>	<u>\$33,240,103</u>
96.54%	97.31%	93.37%	91.31%	88.20%	83.67%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
Last Ten Years

	2024	2023	2022	2021
Unvoted Debt Limitation (1)	<u>\$24,623,296</u>	<u>\$23,933,877</u>	<u>\$23,717,005</u>	<u>\$21,891,515</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$37,921,560	\$4,359,980	\$5,754,350	\$7,414,480
State Infrastructure Bank Loan Payable	2,111,820	2,098,599	1,191,318	752,085
OPWC Loans Payable	2,560,089	2,319,583	1,973,556	1,677,528
Special Assessment Debt Payable	123,160	131,427	139,479	162,425
OWDA Loans Payable	<u>20,113,753</u>	<u>18,916,815</u>	<u>17,763,511</u>	<u>18,737,326</u>
Total Gross Indebtedness	<u>62,830,382</u>	<u>27,826,404</u>	<u>26,822,214</u>	<u>28,743,844</u>
Exemptions:				
General Obligation Bonds Payable Due to Jail Facilities	35,000,000	0	0	0
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities	50,060	65,780	81,050	95,880
General Obligation Bonds Payable from				
Business-Type Activities	2,373,100	3,663,900	4,914,600	6,250,100
OPWC Loans Payable from Governmental Activities	1,880,035	1,609,304	1,233,052	906,799
OPWC Sewer and Water Loans Payable	680,054	710,279	740,504	770,729
Special Assessment Debt Payable	123,160	131,427	139,479	162,425
OWDA Sewer and Water Loans Payable	20,113,753	18,916,815	17,763,511	18,737,326
Amount Available in the Debt Service Fund				
for General Obligations	<u>969,452</u>	<u>161,161</u>	<u>161,840</u>	<u>162,077</u>
Total Exemptions	<u>61,189,614</u>	<u>25,258,666</u>	<u>25,034,036</u>	<u>27,085,336</u>
Net Debt Within Unvoted Debt Limitation	<u>1,640,768</u>	<u>2,567,738</u>	<u>1,788,178</u>	<u>1,658,508</u>
Unvoted Legal Debt Margin	<u>\$22,982,528</u>	<u>\$21,366,139</u>	<u>\$21,928,827</u>	<u>\$20,233,007</u>
Unvoted Legal Debt Margin as a Percentage of				
Unvoted Debt Limitation	93.34%	89.27%	92.46%	92.42%

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>\$21,680,584</u>	<u>\$20,694,062</u>	<u>\$17,810,431</u>	<u>\$17,606,218</u>	<u>\$17,139,880</u>	<u>\$16,490,782</u>
\$9,035,180	\$10,606,050	\$13,533,130	\$15,708,000	\$18,117,500	\$20,746,520
661,054	0	0	0	0	0
1,700,231	1,608,954	1,550,542	1,309,661	1,281,811	608,400
185,173	207,832	230,309	252,712	269,947	337,121
<u>19,086,003</u>	<u>18,010,986</u>	<u>16,691,266</u>	<u>13,477,332</u>	<u>13,399,017</u>	<u>13,699,289</u>
<u>30,667,641</u>	<u>30,433,822</u>	<u>32,005,247</u>	<u>30,747,705</u>	<u>33,068,275</u>	<u>35,391,330</u>
0	0	0	0	0	0
110,280	124,250	137,830	151,000	163,880	176,220
7,550,300	8,819,900	10,136,300	11,348,000	12,492,700	13,847,300
884,165	792,888	704,251	433,145	448,614	464,083
816,066	816,066	846,291	876,516	833,197	144,317
185,173	207,832	230,309	252,712	269,947	337,121
<u>19,086,003</u>	<u>18,010,986</u>	<u>16,691,266</u>	<u>13,477,332</u>	<u>13,399,017</u>	<u>13,699,289</u>
<u>210,997</u>	<u>311,370</u>	<u>408,186</u>	<u>516,230</u>	<u>581,124</u>	<u>236,148</u>
<u>28,842,984</u>	<u>29,083,292</u>	<u>29,154,433</u>	<u>27,054,935</u>	<u>28,188,479</u>	<u>28,904,478</u>
<u>1,824,657</u>	<u>1,350,530</u>	<u>2,850,814</u>	<u>3,692,770</u>	<u>4,879,796</u>	<u>6,486,852</u>
<u>\$19,855,927</u>	<u>\$19,343,532</u>	<u>\$14,959,617</u>	<u>\$13,913,448</u>	<u>\$12,260,084</u>	<u>\$10,003,930</u>
91.58%	93.47%	83.99%	79.03%	71.53%	60.66%

Muskingum County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (1) (5)	Personal Income Per Capita (1)	Median Household Income (1)	Median Age (1)
2024	86,410	\$2,410,579,770	\$27,897	\$56,654	39.6
2023	86,410	2,572,166,470	29,767	58,326	40.4
2022	86,410	2,495,261,570	28,877	52,224	41
2021	86,410	2,279,150,160	26,376	48,350	40.5
2020	86,074	1,761,848,706	20,469	37,748	39.5
2019	86,074	1,761,848,706	20,469	37,748	39.5
2018	86,074	1,761,848,706	20,469	37,748	39.5
2017	86,074	1,761,848,706	20,469	37,748	39.5
2016	86,074	1,761,848,706	20,469	37,748	39.5
2015	86,074	1,761,848,706	20,469	37,748	39.5

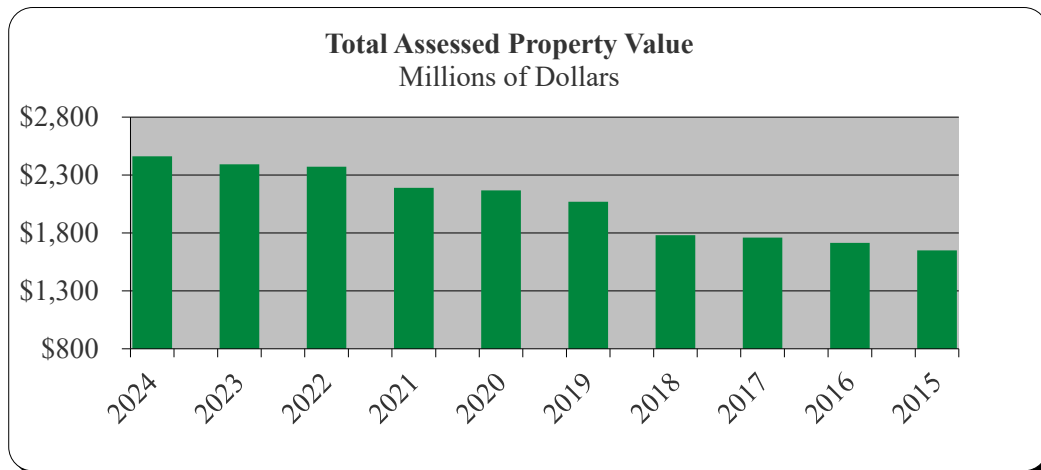
(1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 to 2023. The 2010 Federal Census was used for 2014 to 2020.

(2) Source: State Board of Education and individual school districts

(3) Source: Bureau of Labor Statistics

(4) Source: Muskingum County Auditor

(5) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (3)	Total Assessed Property Value (4)
19.1	15,119	4.9%	\$2,462,329,560
19.3	15,061	3.8	2,393,387,660
18.2	15,142	4.1	2,371,700,540
17.5	15,181	3.9	2,189,151,480
13.8	15,587	5.2	2,168,058,390
13.8	15,601	4.9	2,069,406,230
13.8	16,098	5.3	1,781,043,120
13.8	15,724	5.5	1,760,621,770
13.8	15,964	5.8	1,713,988,010
13.8	16,126	6.1	1,649,078,180

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Muskingum County, Ohio
Principal Employers
2024 and 2015

		2024	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	4,000	10.14%
Dollar General Corporation	Distribution Center for Retail Stores	952	2.41%
Muskingum County	Government	810	2.05%
AutoZone	Auto Parts Distribution Center	652	1.65%
Charter	Inbound Call Center	561	1.42%
Zanesville City School District	Education	514	1.30%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	479	1.22%
Bimbo Bakery	Hamburger Buns	450	1.14%
Muskingum University	Private University	450	1.14%
Owens Illinois	Glass Containers and Jars	435	1.10%
Total		9,303	23.57%
Total Employment within the County		39,457	

		2015	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.68%
Zandex, Incorporated	Health Services	1,100	3.02%
Muskingum County	Government	825	2.26%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	678	1.86%
Shelly & Sands	Road Construction, Aggregate, and Asphalt	500	1.37%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	470	1.29%
Muskingum University	Private University	450	1.23%
Zanesville City School District	Education	450	1.23%
Time Warner	Inbound Call Center	360	0.99%
Worthington Foods	Food Distribution	345	0.94%
Total		7,978	21.87%
Total Employment within the County		36,475	

Source: Zanesville - Muskingum County Port Authority and Individual Employers
Source: Bureau of Labor Statistics

Muskingum County, Ohio
Full-Time Equivalent County Government Employees by Program/Activity
Last Ten Years

Program/Activity	2024	2023	2022	2021
General Government - Legislative and Executive				
Commissioners	9.00	9.00	10.00	13.00
Auditor	8.00	9.00	9.00	11.00
Treasurer	4.00	4.00	4.00	4.00
Treasurer - Dretac	1.00	1.00	1.00	1.00
Prosecuting Attorney	32.50	27.00	23.00	23.00
Prosecutor - Dretac	1.00	1.00	2.00	2.00
Records	5.00	5.00	4.00	4.00
Board of Elections	22.00	21.00	20.00	22.00
Recorder	4.00	4.00	4.00	4.00
Maintenance	18.00	18.00	16.50	20.00
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	5.00	5.00	5.00	4.00
Title	5.00	5.00	7.00	5.00
G.I.S.	3.00	3.00	3.00	2.00
Real Estate	9.00	8.00	8.00	7.00
General Government - Judicial				
Common Pleas Court	10.00	10.00	8.00	9.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	9.00	9.00	9.00	10.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	59.00	59.00	59.00	59.00
Municipal Court	1.00	1.00	3.00	3.00
Clerk of Courts	12.00	12.00	12.00	13.00
Domestic Relations Court	11.00	9.00	9.00	8.00
Law Library	0.50	0.00	1.00	1.00
Public Safety				
Sheriff	123.00	128.00	129.00	115.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	4.00	4.00	3.00	4.00
Community Corrections	6.00	6.00	6.00	6.00
House Arrest - County Court	2.00	3.00	2.00	3.00
Youth Services - Juvenile Court	3.00	3.00	3.00	3.00
Sheriff Levy Fund	6.00	6.00	7.00	7.00
Sheriff Co. Agency	0.00	0.00	0.00	12.00
9-1-1 Sheriff	1.00	1.00	1.00	1.00
Victim Witness - Prosecutor	2.00	2.00	2.00	2.00
Building Department	7.00	6.00	5.00	6.00
Public Works				
Engineer	46.00	46.00	50.00	49.00
Recycling	3.00	3.00	3.00	3.00
CDBG/CHIP Grants	1.00	1.00	1.00	1.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year-end.

Source: Muskingum County Auditor

2020	2019	2018	2017	2016	2015
11.00	12.00	12.00	11.00	10.00	11.00
11.00	11.00	10.00	10.00	10.00	11.00
4.00	4.00	4.00	2.00	5.00	4.00
1.00	1.00	1.00	3.00	1.00	2.00
20.00	19.00	21.00	19.00	18.00	17.00
2.00	2.00	1.00	1.00	1.00	2.00
3.00	2.00	3.00	3.00	2.00	2.00
19.00	16.00	16.00	14.00	14.00	15.00
5.00	5.00	5.00	4.00	5.00	5.00
20.00	19.00	19.00	20.00	19.00	19.00
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	5.00	5.00	5.00	6.00
3.00	3.00	3.00	3.00	3.00	3.00
7.00	6.00	6.00	7.00	7.00	6.00
9.00	9.00	10.00	10.00	9.00	9.00
2.00	2.00	2.00	2.00	2.00	2.00
10.00	9.00	10.00	9.00	9.00	9.00
7.00	7.00	6.00	6.00	5.00	7.00
59.00	63.00	63.00	62.00	60.00	61.00
3.00	4.00	3.00	5.00	3.00	3.00
11.00	12.00	11.00	11.00	12.00	11.00
10.00	10.00	10.00	10.00	9.00	10.00
1.00	1.00	1.00	1.00	1.00	1.00
113.00	111.00	105.00	103.00	101.00	102.00
3.00	3.00	3.00	3.00	3.00	3.00
12.00	12.00	17.00	16.00	19.00	16.00
5.00	5.00	5.00	5.00	6.00	6.00
3.00	3.00	2.00	3.00	3.00	3.00
2.00	2.00	2.00	3.00	4.00	3.00
6.00	6.00	6.00	6.00	6.00	6.00
8.00	8.00	10.00	5.00	5.00	4.00
1.00	1.00	1.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	2.00
6.00	6.00	6.00	6.00	7.00	7.00
52.00	52.00	45.00	49.00	48.00	48.00
2.00	2.00	2.00	3.00	3.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00

(continued)

Muskingum County, Ohio
Full-Time Equivalent County Government Employees by Program/Activity (Continued)
Last Ten Years

Program/Activity	2024	2023	2022	2021
Health				
Dog and Kennel	4.00	4.50	3.00	3.00
T.B. Clinic	9.00	9.00	10.00	9.00
Human Services				
Developmental Disabilities	100.00	97.00	94.00	85.00
Public Assistance	79.00	76.00	78.00	79.00
Children Services	78.00	82.00	85.00	84.00
Child Support Enforcement Agency	31.00	32.00	35.00	35.00
Veteran Services	10.00	10.00	10.00	10.00
Center for Seniors	21.00	16.00	19.00	20.00
Special Ed - Starlight	0.00	0.00	0.00	10.00
Early Childhood - Starlight	0.00	0.00	0.00	3.00
Enterprise Funds				
Sewer	10.00	8.00	9.00	8.00
Water	22.00	21.00	19.00	20.00
Totals:	<u>810.00</u>	<u>797.50</u>	<u>804.50</u>	<u>816.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each
part-time and seasonal employee at year-end.

Source: Muskingum County Auditor

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
3.00	3.00	4.00	4.00	4.00	4.00
11.00	12.00	11.00	11.00	11.00	11.00
87.00	95.00	91.00	108.00	101.00	107.00
79.00	82.00	83.00	84.00	82.00	84.00
85.00	87.00	86.00	85.00	83.00	83.00
34.00	38.00	39.00	39.00	38.00	38.00
10.00	10.00	10.00	10.00	10.00	10.00
22.00	22.00	22.00	22.00	22.00	22.00
10.00	10.00	11.00	0.00	12.00	11.00
3.00	3.00	3.00	0.00	3.00	3.00
8.00	8.00	9.00	11.00	10.00	8.00
19.00	17.00	16.00	16.00	16.00	15.00
<u>816.00</u>	<u>829.00</u>	<u>820.00</u>	<u>821.00</u>	<u>818.00</u>	<u>825.00</u>

Muskingum County, Ohio
Operating Indicators by Program/Activity
Last Ten Years

	2024	2023	2022	2021
General Government - Legislative and Executive				
Commissioners				
Number of Resolutions Passed	1,250	1,336	1,285	1,313
Number of Meetings	93	94	93	93
Auditor				
Number of Budgetary Checks Issued	27,146	25,555	25,742	24,555
Number of Exempt Conveyances	1,343	1,410	1,482	1,385
Number of Non-Exempt Conveyances	1,828	1,861	2,147	2,247
Number of Real Estate Transfers	3,171	3,271	3,629	3,632
Number of Parcels Billed	71,669	72,241	72,342	88,482
Prosecutor				
Number of Criminal Cases	1,877	1,921	1,700	1,684
Board of Elections				
Registered Voters	55,145	53,617	54,697	54,500
Registered Voters Last General Election	54,637	53,617	54,697	54,500
Percentage of Registered Voters that Voted	72.93%	47.46%	50.94%	22.34%
Recorder				
Number of Deeds Recorded	4,331	4,533	5,039	4,668
Number of Mortgages Recorded	3,122	3,039	3,623	4,216
Number of Military Discharges Recorded	23	17	11	21
Number of Documents Recorded	11,043	11,269	13,167	14,576
Building Department				
Number of Plan Approvals Issued	475	494	572	421
Approximate Cost of Construction	\$163,762,294	\$103,699,736	\$376,191,068	\$68,144,663
General Government - Judicial				
Probate Court				
Number of Marriage Licenses Issued	512	499	567	561
Number of Civil Cases Filed	7	13	17	6
Number of Estates Filed	468	504	489	484
Number of Guardianships Filed	47	55	52	50
Juvenile Court				
Number of Delinquent Cases	527	580	582	486
Number of Unruly Cases	228	305	335	291
Number of Traffic Cases	388	481	544	463
Number of Abuse, Dependency, or Neglect Cases	189	164	270	325
Number of Custody Cases	20	16	7	6
Number of Adult Cases Only	224	245	314	266
Number of Other (Court Contempt, etc.) Cases	141	124	139	10
Municipal Court				
Number of Civil Cases and Small Cases Filed	1,169	962	915	858
Number of Criminal Cases Filed	1,344	1,273	1,273	1,408

Source: Muskingum County Departments
n/a - Information unavailable

2020	2019	2018	2017	2016	2015
1,232 99	1,389 95	1,431 92	1,460 95	1,434 96	1,437 95
32,702	27,529	26,402	26,257	25,951	27,008
1,185	1,250	1,260	1,247	1,459	1,338
2,008	1,945	1,865	1,932	1,729	1,759
3,193	3,195	3,125	3,180	3,188	3,097
74,401	68,202	60,592	60,735	64,102	65,272
1,532	1,806	1,779	1,609	1,548	977
55,095	52,261	55,015	54,277	53,923	51,784
55,095	52,261	55,015	54,277	53,923	51,784
73.99%	29.71%	53.71%	32.29%	69.93%	44.71%
4,082	4,183	4,116	4,208	4,015	3,953
4,070	3,257	2,973	3,202	3,080	3,248
17	54	66	61	7	11
13,558	12,050	11,924	12,223	11,847	12,309
446	394	566	798	732	659
\$230,803,374	\$58,988,991	\$102,180,496	\$74,603,595	\$161,080,821	\$130,806,359
527	565	608	530	551	589
10	18	7	11	10	10
432	414	422	421	428	417
34	39	51	44	43	35
329	399	389	352	584	702
257	339	344	369	285	212
320	368	437	430	411	489
248	245	252	257	189	198
1	3	4	22	41	61
185	282	256	263	223	114
25	25	45	203	261	307
823	1,243	1,053	1,013	904	767
1,359	1,752	1,766	1,816	1,861	1,982

(continued)

Muskingum County, Ohio
Operating Indicators by Program/Activity (Continued)
Last Ten Years

	2024	2023	2022	2021
General Government - Judicial				
Domestic Relations Court				
Number of Divorces/ Dissolution Cases Filed	332	385	349	382
Clerk of Courts				
Number of Civil Cases Filed	444	355	353	261
Number of Criminal Cases Filed	808	833	711	688
Number of Domestic Relation Cases Filed	733	788	735	741
Number of Appeal Cases Filed	146	97	95	75
Law Library				
Number of Volumes in Collection	2,815	2,796	2,827	10,732
Number of Computer Users Served	103	101	117	117
Public Safety				
Sheriff				
Average Daily Jail Census	197	196	163	194
Number of Prisoners Booked	1,918	2,011	1,750	1,813
Number of Prisoners Released	1,902	2,007	1,736	1,809
Number of Citations Issued	1,290	1,328	1,273	1,266
Number of Court Security Hours	12,480	10,400	10,400	9,360
Coroner				
Number of Autopsies Performed	41	37	38	46
Probation				
Number of House Arrest/GPS Individuals	7	7	5	18
Number of SCRAM Alcohol Monitoring Persons	73	70	63	81
Public Works				
Engineer				
Miles of Roads Resurfaced	20	19	28	25
Number of Bridges Replaced/ Improved	11	12	5	12
Number of Culverts Built/ Replaced/ Improved	171	157	182	114
Community Development				
Rehabilitation Assistance	176,875	140,362	238,432	223,351
Home Repair Assistance	415,153	104,100	95,553	114,877
Human Services				
Developmental Disabilities				
Number of Students Enrolled in Early Intervention	237	228	189	84
Number of Evaluations for Early Intervention	191	165	155	n/a
Number of Students Enrolled in Preschool	56	50	29	29
Number of Students Enrolled in School Age	43	44	39	40
Number Served by Workshop (privatized in 2017)	n/a	n/a	n/a	n/a
Number of School Age Children Served but not Enrolled in Starlight	222	128	82	n/a
Number Served in Adult Services Day Programs	188	150	160	n/a
Number of Adults Employed in Community Job Sites	94	95	92	n/a
Number Enrolled in Home Care Waivers (IO/SELF Level One Waivers)	240	245	227	n/a
Number Enrolled in Supported Living (100% Local Levy Funded)	88	92	83	n/a

Source: Muskingum County Departments
n/a - Information unavailable

2020	2019	2018	2017	2016	2015
366	406	384	422	417	416
154	481	485	429	428	547
656	732	758	500	428	388
800	887	939	1,034	1,054	1,101
58	90	85	104	67	65
10,709	10,692	10,658	10,631	10,601	10,580
117	117	117	117	117	117
161	205	222	198	193	192
1,549	2,523	2,798	2,647	2,586	2,459
1,549	2,431	2,739	2,641	2,583	2,451
947	1,041	1,286	1,969	2,301	2,232
6,240	2,640	2,080	2,080	2,080	2,080
35	35	31	29	19	39
8	3	17	25	28	24
61	65	86	83	91	55
16	33	20	15	11	14
12	9	4	8	5	6
147	78	117	151	134	130
71,917	75,375	155,468	292,405	331,125	82,243
44,915	118,690	72,994	104,552	40,725	191,391
76	61	72	73	67	63
n/a	n/a	n/a	n/a	n/a	n/a
20	32	34	24	20	31
37	39	45	45	45	47
n/a	n/a	n/a	n/a	99	148
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

(continued)

Muskingum County, Ohio
Operating Indicators by Program/Activity (Continued)
Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Human Services				
Public Assistance				
Average Client Count - Food Stamps	13,911	13,937	15,511	16,260
Medicaid Caseload	27,953	31,592	31,598	30,598
Average Client Count - Day Care	312	492	258	209
Child Support Enforcement Agency				
Open Child Support Cases	9,399	9,829	10,388	10,841
Percentage of Child Support Collected	73.97%	72.56%	70.47%	70.40%
Veterans Services				
Number of Clients Served	267	338	408	410
Amount of Benefits Paid	\$357,039	\$374,290	\$157,344	\$157,614
Number of Clients Transported	114	178	173	173
Avondale Youth Center				
Number of Kids Housed	43	42	43	39
Health				
Dog and Kennel				
Number of Dog Tags Issued	10,895	11,055	10,764	11,013
Number of Kennel Tags Issued	207	209	191	183
Number of Dogs Confiscated	794	958	749	680
T.B. Clinic				
Number of Individuals Treated for TB	23	13	7	2
Enterprise Funds				
Sewer				
Average Daily Sewage Treated				
(millions gallons per day)	1.260	1.860	1.890	1.210
Customer Accounts	5,458	5,427	5,401	5,414
Water				
Average Daily Water Treated				
(millions gallons per day)	2.481	2.317	2.276	2.145
Customer Accounts	9,902	9,539	9,324	9,015

Source: Muskingum County Departments
n/a - Information unavailable

2020	2019	2018	2017	2016	2015
16,123	15,396	16,575	17,833	18,864	19,976
28,308	27,201	28,528	27,660	28,703	29,498
363	467	413	404	403	398
10,951	10,906	11,160	10,985	10,540	10,470
70.16%	71.94%	72.04%	71.60%	71.07%	72.01%
606	1,204	1,154	802	968	904
\$263,992	\$296,609	\$240,065	\$246,290	\$277,063	\$229,464
136	545	427	379	415	544
44	55	55	59	55	56
11,003	11,276	10,282	16,319	13,510	12,192
175	162	32	60	40	55
611	530	545	505	542	393
0	1	0	0	1	0
2,310	2,280	1,840	1,510	1,420	1,570
5,385	4,925	4,916	4,886	4,817	4,798
1,959	1,867	1,648	1,531	1,373	1,375
8,986	8,820	8,568	8,268	8,382	8,269

Muskingum County, Ohio
Capital Asset Statistics by Program/Activity
Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>General Government - Legislative and Executive</u>				
Commissioners				
Courthouse - (square feet)	7,782	7,782	7,782	7,782
Commissioners Pinkerton Road - (square feet)	0	0	0	0
Underwood Building - (square feet)	10,924	10,924	10,924	10,924
Auditor				
Courthouse - (square feet)	10,068	10,068	10,068	10,068
Recorder				
Courthouse - (square feet)	3,215	3,215	3,215	3,215
Treasurer				
Courthouse - (square feet)	3,352	3,352	3,352	3,352
Maintenance				
Courthouse - (square feet)	5,986	5,986	5,986	5,986
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600
Prosecutor				
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450
Building Department				
Records and Courts Facility - (square feet)	4,152	4,152	4,152	4,152
Information Services				
Records and Courts Facility - (square feet)	464	464	464	464
Records Commission				
Records and Courts Facility - (square feet)	11,338	11,338	11,338	11,338
Title Office				
Records and Courts Facility - (square feet)	4,008	4,008	4,008	4,008
Board of Elections				
County Agencies Building - (square feet)	0	0	0	0
Elections Building - 627 Market Street (square feet)	21,433	21,433	21,433	21,433
<u>General Government - Judicial</u>				
Clerk of Courts				
Courthouse - (square feet)	5,509	5,509	5,509	5,509
Common Pleas Court				
Courthouse - (square feet)	17,160	17,160	17,160	17,160
Probate Court				
Courthouse - (square feet)	4,523	4,523	4,523	4,523
County Court				
Law Administration Building (square feet)	6,735	6,735	6,735	6,735
Domestic Relations Court				
Records and Courts Facility - (square feet)	15,747	15,747	15,747	15,747
Municipal Court				
Records and Courts Facility - (square feet)	5,726	5,726	5,726	5,726
Juvenile Court				
Juvenile Detention Center - (square feet)	16,441	16,441	16,441	16,441

Source: Muskingum County Departments

2020	2019	2018	2017	2016	2015
7,782	7,782	7,782	7,782	7,782	7,782
0	0	0	0	0	50,500
10,924	10,924	10,924	10,924	10,924	10,924
10,068	10,068	10,068	10,068	10,068	10,068
3,215	3,215	3,215	3,215	3,215	3,215
3,352	3,352	3,352	3,352	3,352	3,352
5,986	5,986	5,986	5,986	5,986	5,986
2,600	2,600	2,600	2,600	2,600	2,600
13,450	13,450	13,450	13,450	13,450	13,450
4,152	4,152	4,152	4,152	4,152	4,152
464	464	464	464	464	464
11,338	11,338	11,338	11,338	11,338	11,338
4,008	4,008	4,008	4,008	4,008	4,008
0	0	0	0	3,880	3,880
21,433	21,433	21,433	21,433	0	0
5,509	5,509	5,509	5,509	5,509	5,509
17,160	17,160	17,160	17,160	17,160	17,160
4,523	4,523	4,523	4,523	4,523	4,523
6,735	6,735	6,735	6,735	6,735	6,735
15,747	15,747	15,747	15,747	15,747	15,747
5,726	5,726	5,726	5,726	5,726	5,726
16,441	16,441	16,441	16,441	16,441	16,441

(continued)

Muskingum County, Ohio
Capital Asset Statistics by Program/Activity (Continued)
Last Ten Years

	2024	2023	2022	2021
<u>Public Safety</u>				
Sheriff				
Courthouse - (square feet)	133	133	133	133
Jail - (square feet)	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	129	129	129	129
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704
Juvenile Detention Center - (square feet)	35,209	35,209	35,209	35,209
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800
Garages - (square feet)	9,584	9,584	9,584	9,584
Disaster Services				
Administrative Office - (square feet)	2,440	2,440	2,440	2,440
<u>Public Works</u>				
Litter				
Pole Barns and Warehouse (square feet)	14,650	14,650	14,650	14,650
Engineer				
Courthouse - (square feet)	1,124	1,124	1,124	1,124
Highway Department - (square feet)	4,181	4,181	4,180	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	20,894	20,894	20,894	20,894
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840
Graham Street - Administrative Building - (square feet)	7,000	0	0	0
Graham Street - Storage Building #1 - (square feet)	7,500	0	0	0
Graham Street - Sign Shop & Storage Building - (square feet)	9,640	0	0	0
Graham Street - Main Garage - (square feet)	18,000	0	0	0
Graham Street- Wash Bay - (square feet)	1,440	0	0	0
County Road Miles	528	528	528	526
Township Road Miles	711	713	713	712
State Route Miles	271	271	271	271
<u>Human Services</u>				
Developmental Disabilities				
Starlight Industries - (square feet)	0	0	0	0
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400
Children Services				
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301
Avondale Youth Center - (square feet)	29,928	29,928	29,928	29,928
Child Support Enforcement Agency				
CSEA Administrative Offices - (square feet)	15,896	15,896	15,896	15,896
Senior Citizens				
Senior Center (square feet)	22,844	22,844	22,844	22,844
Youth Services				
Juvenile Detention Center - (square feet)	1,997	1,997	1,997	1,997
Public Assistance				
Job and Family Services Administrative Offices - (square feet)	22,566	22,566	22,566	22,566
Welfare Administrative Offices - (square feet)	4,720	4,720	4,720	4,720

Source: Muskingum County Departments

2020	2019	2018	2017	2016	2015
133	133	133	133	133	133
44,601	44,601	44,601	44,601	44,601	44,601
129	129	129	129	129	129
1,704	1,704	1,704	1,704	1,704	1,704
35,209	35,209	35,209	35,209	35,209	35,209
10,800	10,800	10,800	10,800	10,800	10,800
9,584	9,584	9,584	9,584	9,584	9,584
2,440	2,440	2,440	2,440	2,440	2,440
14,650	14,650	14,650	14,650	14,650	14,650
1,124	1,124	1,124	1,124	1,124	1,124
4,180	4,180	4,180	4,180	4,180	4,180
5,870	5,870	5,870	5,870	5,870	5,870
2,800	2,800	2,800	2,800	2,800	2,800
20,894	20,894	20,894	20,894	20,894	20,894
3,840	3,840	3,840	3,840	3,840	3,840
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	0	0	0	0
526	526	526	529	529	527
711	711	711	711	709	709
271	271	271	271	271	271
12,000	12,000	12,000	12,000	12,000	12,000
15,960	15,960	15,960	15,960	15,960	15,960
31,450	31,450	31,450	31,450	31,450	31,450
9,444	9,444	9,444	9,444	9,444	9,444
5,400	5,400	5,400	5,400	5,400	5,400
18,301	18,301	18,301	18,301	18,301	18,301
29,928	29,928	29,928	29,928	29,928	29,928
15,896	15,896	15,896	15,896	15,896	15,896
22,844	22,844	22,844	22,844	22,844	22,844
1,997	1,997	1,997	1,997	1,997	1,997
22,566	22,566	22,566	22,566	22,566	22,556
4,720	4,720	4,720	4,720	4,720	4,720

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Muskingum County, Ohio
Capital Asset Statistics by Program/Activity (Continued)
Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>Health</u>				
Dog and Kennel				
K-9 Adoption Center (square feet)	4,800	4,800	4,800	0
Dog Pound - (square feet)	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>				
Sewer Department				
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624
Sewer Storage Buildings (square feet)	6,400	6,400	6,400	6,400
Sewer Lines Laid - (in feet)	9,966	3,176	540	6,359
Water Department				
Water Department Office - (square feet)	14,240	14,240	14,240	14,240
Water Lines Laid - (in feet)	75,535	95,400	141,300	25,160

Source: Muskingum County Departments

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0	0	0	0	0	0
2,670	2,670	2,670	2,670	2,670	2,670
6,624	6,624	6,624	6,624	6,624	6,624
6,400	6,400	6,400	6,400	6,400	6,400
6,433	5,070	5,779	3,850	10,540	10,550
2,240	2,240	2,240	2,240	2,240	2,240
106,500	48,500	162,500	44,293	13,300	8,600

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OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/25/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov